



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0964-11943257

**\*\* Recalculated \*\***

**55 Wibaux County**

**0964 Wibaux K-12 Schools**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:**

Prairie Mannetter

**Phone #:**

(406) 796-2474

(Signature)

(Date)

**Chair, Board of Trustees:**

Chad Peplinski

(Signature)

(Date)

**County Superintendant**

Patricia Zinda

(Signature)

(Date)

## Software

Accounting Package:

Black Mountain

For FY16 did the district employ a certified special education director?

No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

| PRC | Title                         | Program Type | Project Number | CFDA#   |
|-----|-------------------------------|--------------|----------------|---------|
| 111 | HRA Refund                    | LOCAL        | 111            |         |
| 112 | Missoula Children's Theatre   | LOCAL        | 112            |         |
| 116 | L-I-M 2015-2016               | LOCAL        | 116            |         |
| 117 | Montana Behavior Institute    | LOCAL        | 117            |         |
| 151 | Interest                      | LOCAL        | 151            |         |
| 152 | Patronage Dividends           | LOCAL        | 152            |         |
| 160 | Extra-Curricular Enhancements | LOCAL        | 160            |         |
| 180 | Student Tuition               | LOCAL        | 180            |         |
| 201 | Alumni Scholarship            | LOCAL        | 201            |         |
| 202 | Gentry Scholarship            | LOCAL        | 202            |         |
| 203 | Pheasants Scholarship         | LOCAL        | 203            |         |
| 204 | Knudson Scholarship           | LOCAL        | 204            |         |
| 205 | Dual Credit Scholarship       | LOCAL        | 205            |         |
| 208 | Nick Maus Scholarship         | LOCAL        | 208            |         |
| 210 | Norris Condo Scholarship      | LOCAL        | 210            |         |
| 211 | Supporters of 4-H Scholarship | LOCAL        | 211            |         |
| 313 | Title I, Part A               | FEDERAL      | 313            | 84.010A |
| 394 | State Tech Home Ec            | STATE        | 394            |         |
| 395 | State Tech Shop               | STATE        | 395            |         |
| 396 | State Tech Business           | STATE        | 396            |         |
| 413 | Reap                          | FEDERAL      | 413            |         |
| 813 | Carl Perkins                  | FEDERAL      | 813            |         |
| 910 | Budget Amendment              |              |                |         |

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0964 Wibaux K-12 Schools

## Balance Sheet

|  |  | General Fund | Transportation Fund | Bus Depreciation Fund | School Food Services Fund |
|--|--|--------------|---------------------|-----------------------|---------------------------|
|  |  | (01)         | (10)                | (11)                  | (12)                      |
| <b>ASSETS, LIABILITIES, AND FUND BALANCE</b> |  |              |                     |                       |                           |
| <b>ASSETS AND OTHER DEBITS</b>               |  |              |                     |                       |                           |
| 01   | Cash & Investments (101-119) Less Warrants Payable (620) | 242,044.44   | 83,927.34           | 418,835.17            | 26,430.51                 |
| 02   | Taxes Receivable - Real and Personal (120-149)           | 2,151.35     | 427.50              | 197.04                |                           |
| 03   | Taxes Receivable - Protested (150-159)                   | 5,114.18     | 376.11              | 535.21                |                           |
| 04   | Receivables from Other Funds (160-179)                   |              |                     |                       |                           |
| 05   | Due From Other Governments (180)                         |              |                     |                       | 120.45                    |
| 06   | Other Current Assets (190-210)                           |              |                     |                       |                           |
| 07   | Inventories (220 & 230)                                  | 93,608.96    |                     |                       |                           |
| 08   | Prepaid Expenses (240)                                   |              |                     |                       |                           |
| 09   | Deposits (250)   |              |                     |                       |                           |
| 20   | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 342,918.93   | 84,730.95           | 419,567.42            | 26,550.96                 |
| <b>DEFERRED OUTFLOWS</b>                     |  |              |                     |                       |                           |
| 21   | Deferred Outflows (501)                                  |              |                     |                       |                           |
| <b>LIABILITIES</b>                           |  |              |                     |                       |                           |
| 22   | Payable to Other Funds (601-606)                         |              |                     |                       |                           |
| 23   | Due to Other Governments (611)                           |              |                     |                       |                           |
| 25   | Other Current Liabilities (621-679)                      | 1,712.28     | 101.41              |                       |                           |
| 27   | Other Liabilities (690 - 699)                            |              |                     |                       |                           |
| 35   | <b>TOTAL LIABILITIES</b>                                 | 1,712.28     | 101.41              |                       |                           |
| <b>DEFERRED INFLOWS</b>                      |  |              |                     |                       |                           |
| 36   | Deferred Inflows (680)                                   | 7,265.53     | 803.61              | 732.25                |                           |
| <b>FUND BALANCE/EQUITY</b>                   |  |              |                     |                       |                           |
| 37   | Reserve for Inventories (951)                            | 93,608.96    |                     |                       |                           |
| 38   | Reserve for Encumbrances (953)                           | 61,673.72    | 1,476.15            |                       |                           |
| 47   | TIF Fund Balance For Budget                              |              |                     |                       |                           |
| 48   | Fund Balance for Budget                                  | 178,658.44   | 82,349.78           | 418,835.17            | 26,550.96                 |
| 52   | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 333,941.12   | 83,825.93           | 418,835.17            | 26,550.96                 |
| 53   | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 342,918.93   | 84,730.95           | 419,567.42            | 26,550.96                 |

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**55 Wibaux County**

**0964 Wibaux K-12 Schools**

## Balance Sheet

|  |  | Tuition Fund | Retirement Fund | Miscellaneous Programs Fund | Adult Education Fund |
|--|--|--------------|-----------------|-----------------------------|----------------------|
|  |  | (13)         | (14)            | (15)                        | (17)                 |
| <b>ASSETS, LIABILITIES, AND FUND BALANCE</b> |  |              |                 |                             |                      |
| <b>ASSETS AND OTHER DEBITS</b>               |  |              |                 |                             |                      |
| 01   | Cash & Investments (101-119) Less Warrants Payable (620) | 25,029.86    | 38,919.23       | 628,992.03                  | 67,472.56            |
| 02   | Taxes Receivable - Real and Personal (120-149)           |              |                 |                             | 67.50                |
| 03   | Taxes Receivable - Protested (150-159)                   |              |                 |                             | 67.10                |
| 04   | Receivables from Other Funds (160-179)                   |              |                 |                             |                      |
| 05   | Due From Other Governments (180)                         |              |                 | 11,163.00                   |                      |
| 06   | Other Current Assets (190-210)                           |              |                 |                             |                      |
| 07   | Inventories (220 & 230)                                  |              |                 |                             |                      |
| 08   | Prepaid Expenses (240)                                   |              |                 |                             |                      |
| 09   | Deposits (250)   |              |                 |                             |                      |
| 20   | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 25,029.86    | 38,919.23       | 640,155.03                  | 67,607.16            |
| <b>DEFERRED OUTFLOWS</b>                     |  |              |                 |                             |                      |
| 21   | Deferred Outflows (501)                                  |              |                 |                             |                      |
| <b>LIABILITIES</b>                           |  |              |                 |                             |                      |
| 22   | Payable to Other Funds (601-606)                         |              |                 |                             |                      |
| 23   | Due to Other Governments (611)                           |              |                 |                             |                      |
| 25   | Other Current Liabilities (621-679)                      |              |                 | 4,342.18                    |                      |
| 27   | Other Liabilities (690 - 699)                            |              |                 |                             |                      |
| 35   | <b>TOTAL LIABILITIES</b>                                 |              |                 | 4,342.18                    |                      |
| <b>DEFERRED INFLOWS</b>                      |  |              |                 |                             |                      |
| 36   | Deferred Inflows (680)                                   |              |                 |                             | 134.60               |
| <b>FUND BALANCE/EQUITY</b>                   |  |              |                 |                             |                      |
| 37   | Reserve for Inventories (951)                            |              |                 |                             |                      |
| 38   | Reserve for Encumbrances (953)                           |              |                 | 172.64                      |                      |
| 48   | Fund Balance for Budget                                  | 25,029.86    | 38,919.23       | 635,640.21                  | 67,472.56            |
| 52   | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 25,029.86    | 38,919.23       | 635,812.85                  | 67,472.56            |
| 53   | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 25,029.86    | 38,919.23       | 640,155.03                  | 67,607.16            |

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55 Wibaux County

0964 Wibaux K-12 Schools

## Balance Sheet

|                                       |  | Traffic Education Fund | Non-Operating Fund | Lease-Rental Fund | Compensated Absence Fund |
|---------------------------------------|--|------------------------|--------------------|-------------------|--------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (18)                   | (19)               | (20)              | (21)                     |
| <b>ASSETS AND OTHER DEBITS</b>        |  |                        |                    |                   |                          |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 56.40                  |                    | 7,708.55          | 21,631.93                |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |                        |                    |                   |                          |
| 03                                    | Taxes Receivable - Protested (150-159)                   |                        |                    |                   |                          |
| 04                                    | Receivables from Other Funds (160-179)                   |                        |                    |                   |                          |
| 05                                    | Due From Other Governments (180)                         | 730.47                 |                    |                   |                          |
| 06                                    | Other Current Assets (190-210)                           |                        |                    |                   |                          |
| 07                                    | Inventories (220 & 230)                                  |                        |                    |                   |                          |
| 08                                    | Prepaid Expenses (240)                                   |                        |                    |                   |                          |
| 09                                    | Deposits (250)   |                        |                    |                   |                          |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 786.87                 |                    | 7,708.55          | 21,631.93                |
| <b>DEFERRED OUTFLOWS</b>              |  |                        |                    |                   |                          |
| 21                                    | Deferred Outflows (501)                                  |                        |                    |                   |                          |
| <b>LIABILITIES</b>                    |  |                        |                    |                   |                          |
| 22                                    | Payable to Other Funds (601-606)                         |                        |                    |                   |                          |
| 23                                    | Due to Other Governments (611)                           |                        |                    |                   |                          |
| 25                                    | Other Current Liabilities (621-679)                      |                        |                    |                   |                          |
| 27                                    | Other Liabilities (690 - 699)                            |                        |                    |                   |                          |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                        |                    |                   |                          |
| <b>DEFERRED INFLOWS</b>               |  |                        |                    |                   |                          |
| 36                                    | Deferred Inflows (680)                                   |                        |                    |                   |                          |
| <b>FUND BALANCE/EQUITY</b>            |  |                        |                    |                   |                          |
| 37                                    | Reserve for Inventories (951)                            |                        |                    |                   |                          |
| 38                                    | Reserve for Encumbrances (953)                           |                        |                    |                   |                          |
| 48                                    | <b>Fund Balance for Budget</b>                           | 786.87                 |                    | 7,708.55          | 21,631.93                |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 786.87                 |                    | 7,708.55          | 21,631.93                |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 786.87                 |                    | 7,708.55          | 21,631.93                |

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0964 Wibaux K-12 Schools

## Balance Sheet

|                                       |  | Metal Mines Tax<br>Reserve Fund | State Mining<br>Impact Fund | Impact Aid Fund | Litigation Reserve<br>Fund |
|---------------------------------------|--|---------------------------------|-----------------------------|-----------------|----------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (24)                            | (25)                        | (26)            | (27)                       |
| <b>ASSETS AND OTHER DEBITS</b>        |  |                                 |                             |                 |                            |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                                 |                             |                 |                            |
| 04                                    | Receivables from Other Funds (160-179)                   |                                 |                             |                 |                            |
| 05                                    | Due From Other Governments (180)                         |                                 |                             |                 |                            |
| 06                                    | Other Current Assets (190-210)                           |                                 |                             |                 |                            |
| 07                                    | Inventories (220 & 230)                                  |                                 |                             |                 |                            |
| 08                                    | Prepaid Expenses (240)                                   |                                 |                             |                 |                            |
| 09                                    | Deposits (250)   |                                 |                             |                 |                            |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                                 |                             |                 |                            |
| <b>DEFERRED OUTFLOWS</b>              |  |                                 |                             |                 |                            |
| 21                                    | Deferred Outflows (501)                                  |                                 |                             |                 |                            |
| <b>LIABILITIES</b>                    |  |                                 |                             |                 |                            |
| 22                                    | Payable to Other Funds (601-606)                         |                                 |                             |                 |                            |
| 23                                    | Due to Other Governments (611)                           |                                 |                             |                 |                            |
| 25                                    | Other Current Liabilities (621-679)                      |                                 |                             |                 |                            |
| 27                                    | Other Liabilities (690 - 699)                            |                                 |                             |                 |                            |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                                 |                             |                 |                            |
| <b>DEFERRED INFLOWS</b>               |  |                                 |                             |                 |                            |
| 36                                    | Deferred Inflows (680)                                   |                                 |                             |                 |                            |
| <b>FUND BALANCE/EQUITY</b>            |  |                                 |                             |                 |                            |
| 37                                    | Reserve for Inventories (951)                            |                                 |                             |                 |                            |
| 38                                    | Reserve for Encumbrances (953)                           |                                 |                             |                 |                            |
| 48                                    | Fund Balance for Budget                                  |                                 |                             |                 |                            |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                                 |                             |                 |                            |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                                 |                             |                 |                            |

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**55 Wibaux County**

**0964 Wibaux K-12 Schools**

## Balance Sheet

|                                       |  | Technology Fund | Flexibility Fund | Permanent<br>Endowment Fund | Debt Service Fund |
|---------------------------------------|--|-----------------|------------------|-----------------------------|-------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (28)            | (29)             | (45)                        | (50)              |
| <b>ASSETS AND OTHER DEBITS</b>        |  |                 |                  |                             |                   |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 35,144.77       | 122,715.98       |                             |                   |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           | 25.25           |                  |                             |                   |
| 03                                    | Taxes Receivable - Protested (150-159)                   | 399.45          |                  |                             |                   |
| 04                                    | Receivables from Other Funds (160-179)                   |                 |                  |                             |                   |
| 05                                    | Due From Other Governments (180)                         |                 |                  |                             |                   |
| 06                                    | Other Current Assets (190-210)                           |                 |                  |                             |                   |
| 07                                    | Inventories (220 & 230)                                  |                 |                  |                             |                   |
| 08                                    | Prepaid Expenses (240)                                   |                 |                  |                             |                   |
| 09                                    | Deposits (250)   |                 |                  |                             |                   |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 35,569.47       | 122,715.98       |                             |                   |
| <b>DEFERRED OUTFLOWS</b>              |  |                 |                  |                             |                   |
| 21                                    | Deferred Outflows (501)                                  |                 |                  |                             |                   |
| <b>LIABILITIES</b>                    |  |                 |                  |                             |                   |
| 22                                    | Payable to Other Funds (601-606)                         |                 |                  |                             |                   |
| 23                                    | Due to Other Governments (611)                           |                 |                  |                             |                   |
| 25                                    | Other Current Liabilities (621-679)                      |                 |                  |                             |                   |
| 27                                    | Other Liabilities (690 - 699)                            |                 |                  |                             |                   |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                 |                  |                             |                   |
| <b>DEFERRED INFLOWS</b>               |  |                 |                  |                             |                   |
| 36                                    | Deferred Inflows (680)                                   | 424.70          |                  |                             |                   |
| <b>FUND BALANCE/EQUITY</b>            |  |                 |                  |                             |                   |
| 37                                    | Reserve for Inventories (951)                            |                 |                  |                             |                   |
| 38                                    | Reserve for Encumbrances (953)                           |                 |                  |                             |                   |
| 39                                    | Reserve for Endowments (954)                             |                 |                  |                             |                   |
| 47                                    | TIF Fund Balance For Budget                              |                 |                  |                             |                   |
| 48                                    | Fund Balance for Budget                                  | 35,144.77       | 122,715.98       |                             |                   |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 35,144.77       | 122,715.98       |                             |                   |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 35,569.47       | 122,715.98       |                             |                   |

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**55 Wibaux County**

**0964 Wibaux K-12 Schools**

## Balance Sheet

|                                       |  | Building Fund | Building Reserve Fund | Day Care Enterprise Fund | Industrial Arts Fund |
|---------------------------------------|--|---------------|-----------------------|--------------------------|----------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (60)          | (61)                  | (70)                     | (71)                 |
| <b>ASSETS AND OTHER DEBITS</b>        |  |               |                       |                          |                      |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 5,779.45      | 770,874.67            |                          |                      |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |               | 0.55                  |                          |                      |
| 03                                    | Taxes Receivable - Protested (150-159)                   |               |                       |                          |                      |
| 04                                    | Receivables from Other Funds (160-179)                   |               |                       |                          |                      |
| 05                                    | Due From Other Governments (180)                         |               |                       |                          |                      |
| 06                                    | Other Current Assets (190-210)                           |               |                       |                          |                      |
| 07                                    | Inventories (220 & 230)                                  |               |                       |                          |                      |
| 08                                    | Prepaid Expenses (240)                                   |               |                       |                          |                      |
| 09                                    | Deposits (250)   |               |                       |                          |                      |
| 10                                    | Land and Land Improvements (311-322)                     |               |                       |                          |                      |
| 11                                    | Buildings and Building Improvements (331 & 332)          |               |                       |                          |                      |
| 12                                    | Machinery and Equipment (341 & 342)                      |               |                       |                          |                      |
| 13                                    | Construction Work in Progress (351)                      |               |                       |                          |                      |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 5,779.45      | 770,875.22            |                          |                      |
| <b>DEFERRED OUTFLOWS</b>              |  |               |                       |                          |                      |
| 21                                    | Deferred Outflows (501)                                  |               |                       |                          |                      |
| <b>LIABILITIES</b>                    |  |               |                       |                          |                      |
| 22                                    | Payable to Other Funds (601-606)                         |               |                       |                          |                      |
| 23                                    | Due to Other Governments (611)                           |               |                       |                          |                      |
| 25                                    | Other Current Liabilities (621-679)                      |               |                       |                          |                      |
| 27                                    | Other Liabilities (690 - 699)                            |               |                       |                          |                      |
| 29                                    | Notes Payable - Noncurrent (720)                         |               |                       |                          |                      |
| 30                                    | Lease Obligations Payable (730)                          |               |                       |                          |                      |
| 32                                    | Compensated Absences Payable (760)                       |               |                       |                          |                      |
| 33                                    | Net Pension Liability (770)                              |               |                       |                          |                      |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |               |                       |                          |                      |
| <b>DEFERRED INFLOWS</b>               |  |               |                       |                          |                      |
| 36                                    | Deferred Inflows (680)                                   |               | 0.55                  |                          |                      |
| <b>FUND BALANCE/EQUITY</b>            |  |               |                       |                          |                      |
| 37                                    | Reserve for Inventories (951)                            |               |                       |                          |                      |
| 38                                    | Reserve for Encumbrances (953)                           |               |                       |                          |                      |
| 41                                    | Unrestricted Net Assets (940)                            |               |                       |                          |                      |
| 47                                    | TIF Fund Balance For Budget                              |               |                       |                          |                      |
| 48                                    | Fund Balance for Budget                                  | 5,779.45      | 770,874.67            |                          |                      |
| 50                                    | Invested in Capital Assets, Net of Related Debt          |               |                       |                          |                      |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 5,779.45      | 770,874.67            |                          |                      |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 5,779.45      | 770,875.22            |                          |                      |



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**0964 Wibaux K-12 Schools**

## Balance Sheet

|                                       |  | Miscellaneous<br>Enterprise Fund | Data Processing<br>Internal Service<br>Fund | Purchasing<br>Internal Service<br>Fund | Central<br>Transportation<br>Internal Service Fund |
|---------------------------------------|--|----------------------------------|---|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (72)                             | (73)  | (74)                                   | (75)   |
| <b>ASSETS AND OTHER DEBITS</b>        |  |                                  |   |  |  |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                                  |   |  |  |
| 04                                    | Receivables from Other Funds (160-179)                   |                                  |   |  |  |
| 05                                    | Due From Other Governments (180)                         |                                  |   |  |  |
| 06                                    | Other Current Assets (190-210)                           |                                  |   |  |  |
| 07                                    | Inventories (220 & 230)                                  |                                  |   |  |  |
| 08                                    | Prepaid Expenses (240)                                   |                                  |   |  |  |
| 09                                    | Deposits (250)   |                                  |   |  |  |
| 10                                    | Land and Land Improvements (311-322)                     |                                  |   |  |  |
| 11                                    | Buildings and Building Improvements (331 & 332)          |                                  |   |  |  |
| 12                                    | Machinery and Equipment (341 & 342)                      |                                  |   |  |  |
| 13                                    | Construction Work in Progress (351)                      |                                  |   |  |  |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                                  |   |  |  |
| <b>DEFERRED OUTFLOWS</b>              |  |                                  |   |  |  |
| 21                                    | Deferred Outflows (501)                                  |                                  |   |  |  |
| <b>LIABILITIES</b>                    |  |                                  |   |  |  |
| 22                                    | Payable to Other Funds (601-606)                         |                                  |   |  |  |
| 23                                    | Due to Other Governments (611)                           |                                  |   |  |  |
| 25                                    | Other Current Liabilities (621-679)                      |                                  |   |  |  |
| 27                                    | Other Liabilities (690 - 699)                            |                                  |   |  |  |
| 29                                    | Notes Payable - Noncurrent (720)                         |                                  |   |  |  |
| 30                                    | Lease Obligations Payable (730)                          |                                  |   |  |  |
| 32                                    | Compensated Absences Payable (760)                       |                                  |   |  |  |
| 33                                    | Net Pension Liability (770)                              |                                  |   |  |  |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                                  |   |  |  |
| <b>DEFERRED INFLOWS</b>               |  |                                  |   |  |  |
| 36                                    | Deferred Inflows (680)                                   |                                  |   |  |  |
| <b>FUND BALANCE/EQUITY</b>            |  |                                  |   |  |  |
| 38                                    | Reserve for Encumbrances (953)                           |                                  |   |  |  |
| 41                                    | Unrestricted Net Assets (940)                            |                                  |   |  |  |
| 50                                    | Invested in Capital Assets, Net of Related Debt          |                                  |   |  |  |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                                  |   |  |  |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                                  |   |  |  |

# Trustees' Financial Summary

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**55 Wibaux County**

**0964 Wibaux K-12 Schools**

## Balance Sheet

|                                       |  | Instructional<br>Materials Ctr<br>Internal Service<br>Fund | Miscellaneous<br>Internal Service<br>Fund | Self Insurance<br>Fund - Health | Self Insurance Fund -<br>Liability |
|---------------------------------------|--|--|---|---------------------------------|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (76)   | (77)                                      | (78)                            | (79)                               |
| <b>ASSETS AND OTHER DEBITS</b>        |  |  |   |                                 |                                    |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |  |   |                                 |                                    |
| 04                                    | Receivables from Other Funds (160-179)                   |  |   |                                 |                                    |
| 05                                    | Due From Other Governments (180)                         |  |   |                                 |                                    |
| 06                                    | Other Current Assets (190-210)                           |  |   |                                 |                                    |
| 07                                    | Inventories (220 & 230)                                  |  |   |                                 |                                    |
| 08                                    | Prepaid Expenses (240)                                   |  |   |                                 |                                    |
| 09                                    | Deposits (250)   |  |   |                                 |                                    |
| 10                                    | Land and Land Improvements (311-322)                     |  |   |                                 |                                    |
| 11                                    | Buildings and Building Improvements (331 & 332)          |  |   |                                 |                                    |
| 12                                    | Machinery and Equipment (341 & 342)                      |  |   |                                 |                                    |
| 13                                    | Construction Work in Progress (351)                      |  |   |                                 |                                    |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |  |   |                                 |                                    |
| <b>DEFERRED OUTFLOWS</b>              |  |  |   |                                 |                                    |
| 21                                    | Deferred Outflows (501)                                  |  |   |                                 |                                    |
| <b>LIABILITIES</b>                    |  |  |   |                                 |                                    |
| 22                                    | Payable to Other Funds (601-606)                         |  |   |                                 |                                    |
| 23                                    | Due to Other Governments (611)                           |  |   |                                 |                                    |
| 25                                    | Other Current Liabilities (621-679)                      |  |   |                                 |                                    |
| 27                                    | Other Liabilities (690 - 699)                            |  |   |                                 |                                    |
| 29                                    | Notes Payable - Noncurrent (720)                         |  |   |                                 |                                    |
| 30                                    | Lease Obligations Payable (730)                          |  |   |                                 |                                    |
| 32                                    | Compensated Absences Payable (760)                       |  |   |                                 |                                    |
| 33                                    | Net Pension Liability (770)                              |  |   |                                 |                                    |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |  |   |                                 |                                    |
| <b>DEFERRED INFLOWS</b>               |  |  |   |                                 |                                    |
| 36                                    | Deferred Inflows (680)                                   |  |   |                                 |                                    |
| <b>FUND BALANCE/EQUITY</b>            |  |  |   |                                 |                                    |
| 38                                    | Reserve for Encumbrances (953)                           |  |   |                                 |                                    |
| 39                                    | Reserve for Endowments (954)                             |  |   |                                 |                                    |
| 41                                    | Unrestricted Net Assets (940)                            |  |   |                                 |                                    |
| 48                                    | Fund Balance for Budget                                  |  |   |                                 |                                    |
| 50                                    | Invested in Capital Assets, Net of Related Debt          |  |   |                                 |                                    |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |  |   |                                 |                                    |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |  |   |                                 |                                    |

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## Balance Sheet

|                                       |  | Private Purpose<br>Trust (spend<br>interest only) | Interlocal<br>Agreement Fund | Student<br>Extracurricular<br>Activities Fund | Private Purpose<br>Trust (spend<br>principal & interest) |
|---------------------------------------|--|---|------------------------------|---|--|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (81)  | (82)                         | (84)  | (85)   |
| <b>ASSETS AND OTHER DEBITS</b>        |  |   |                              |   |  |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |   |                              | 88,460.41                                     | 24,147.49  |
| 04                                    | Receivables from Other Funds (160-179)                   |   |                              |   |  |
| 05                                    | Due From Other Governments (180)                         |   |                              |   |  |
| 06                                    | Other Current Assets (190-210)                           |   |                              |   |  |
| 07                                    | Inventories (220 & 230)                                  |   |                              |   |  |
| 08                                    | Prepaid Expenses (240)                                   |   |                              |   |  |
| 09                                    | Deposits (250)   |   |                              |   |  |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |   |                              | 88,460.41                                     | 24,147.49  |
| <b>DEFERRED OUTFLOWS</b>              |  |   |                              |   |  |
| 21                                    | Deferred Outflows (501)                                  |   |                              |   |  |
| <b>LIABILITIES</b>                    |  |   |                              |   |  |
| 22                                    | Payable to Other Funds (601-606)                         |   |                              |   |  |
| 23                                    | Due to Other Governments (611)                           |   |                              |   |  |
| 25                                    | Other Current Liabilities (621-679)                      |   |                              |   |  |
| 27                                    | Other Liabilities (690 - 699)                            |   |                              |   |  |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |   |                              |   |  |
| <b>DEFERRED INFLOWS</b>               |  |   |                              |   |  |
| 36                                    | Deferred Inflows (680)                                   |   |                              |   |  |
| <b>FUND BALANCE/EQUITY</b>            |  |   |                              |   |  |
| 37                                    | Reserve for Inventories (951)                            |   |                              |   |  |
| 38                                    | Reserve for Encumbrances (953)                           |   |                              |   |  |
| 39                                    | Reserve for Endowments (954)                             |   |                              |   |  |
| 45                                    | Assets Held in Trusts                                    |   |                              | 88,460.41                                     | 24,147.49  |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |   |                              | 88,460.41                                     | 24,147.49  |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |   |                              | 88,460.41                                     | 24,147.49  |

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**55 Wibaux County**

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## Balance Sheet

|                                       |  | Payroll Fund | Claims Fund | Investment<br>Earnings Clearing<br>Fund | Retirement/COBRA<br>Insurance Fund |
|---------------------------------------|--|--------------|-------------|---|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (86)         | (87)        | (88)                                    | (89)                               |
| <b>ASSETS AND OTHER DEBITS</b>        |  |              |             |   |                                    |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 38,724.67    | 8,158.95    |   |                                    |
| 04                                    | Receivables from Other Funds (160-179)                   |              |             |   |                                    |
| 05                                    | Due From Other Governments (180)                         |              |             |   |                                    |
| 06                                    | Other Current Assets (190-210)                           |              |             |   |                                    |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 38,724.67    | 8,158.95    |   |                                    |
| <b>LIABILITIES</b>                    |  |              |             |   |                                    |
| 22                                    | Payable to Other Funds (601-606)                         |              |             |   |                                    |
| 23                                    | Due to Other Governments (611)                           | 1,219.54     |             |   |                                    |
| 24                                    | Warrants Payable (620)                                   | 37,505.13    | 8,158.95    |   |                                    |
| 25                                    | Other Current Liabilities (621-679)                      |              |             |   |                                    |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 | 38,724.67    | 8,158.95    |   |                                    |
| <b>FUND BALANCE/EQUITY</b>            |  |              |             |   |                                    |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |              |             |   |                                    |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 38,724.67    | 8,158.95    |   |                                    |



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0964 Wibaux K-12 Schools

## Balance Sheet

|                                       |  | Agency - A | Agency - B | Agency - C | Agency - D |
|---------------------------------------|--|------------|------------|------------|------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (90)       | (91)       | (92)       | (93)       |
| <b>ASSETS AND OTHER DEBITS</b>        |  |            |            |            |            |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |            |            |            |            |
| 04                                    | Receivables from Other Funds (160-179)                   |            |            |            |            |
| 05                                    | Due From Other Governments (180)                         |            |            |            |            |
| 06                                    | Other Current Assets (190-210)                           |            |            |            |            |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |            |            |            |            |
| <b>LIABILITIES</b>                    |  |            |            |            |            |
| 22                                    | Payable to Other Funds (601-606)                         |            |            |            |            |
| 23                                    | Due to Other Governments (611)                           |            |            |            |            |
| 24                                    | Warrants Payable (620)                                   |            |            |            |            |
| 25                                    | Other Current Liabilities (621-679)                      |            |            |            |            |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |            |            |            |            |
| <b>FUND BALANCE/EQUITY</b>            |  |            |            |            |            |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |            |            |            |            |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |            |            |            |            |



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## Balance Sheet

|                                       |  | Agency - E | Cafeteria/Flex Plan Fund |  |  |
|---------------------------------------|--|------------|--------------------------|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (94)       | (95)                     |  |  |
| <b>ASSETS AND OTHER DEBITS</b>        |  |            |                          |  |  |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |            |                          |  |  |
| 04                                    | Receivables from Other Funds (160-179)                   |            |                          |  |  |
| 05                                    | Due From Other Governments (180)                         |            |                          |  |  |
| 06                                    | Other Current Assets (190-210)                           |            |                          |  |  |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |            |                          |  |  |
| <b>LIABILITIES</b>                    |  |            |                          |  |  |
| 22                                    | Payable to Other Funds (601-606)                         |            |                          |  |  |
| 23                                    | Due to Other Governments (611)                           |            |                          |  |  |
| 24                                    | Warrants Payable (620)                                   |            |                          |  |  |
| 25                                    | Other Current Liabilities (621-679)                      |            |                          |  |  |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |            |                          |  |  |
| <b>FUND BALANCE/EQUITY</b>            |  |            |                          |  |  |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |            |                          |  |  |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |            |                          |  |  |



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0964 Wibaux K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |   |                     | Fund Code 01        |
|--|---|---------------------|---------------------|
| PRC  | Revenue   | 2015 Value          | 2016 Value          |
| 1111   | District Levy - Real Property                   | 229,377.53          | 643,581.16          |
| 1112   | District Levy - Personal Property               | 4,434.75            | 13,990.08           |
| 1114   | District Levy - Pers Prop/Mobile Homes          | 912.99              | 1,442.87            |
| 1117   | District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 6,498.99            | 6,426.59            |
| 1190   | Penalties and Interest on Taxes                 | 230.22              | 192.13              |
| 1320   | Tuition from Schl Dists Within State            | 3,359.00            | 0.00                |
| 1510   | Interest Earnings                               | 279.72              | 341.22              |
| 1900   | Other Revenue from Local Sources                | 0.00                | 467.47              |
| 3110   | Direct State Aid                                | 638,259.90          | 682,022.54          |
| 3111   | Quality Educator                                | 64,977.12           | 68,486.00           |
| 3112   | At Risk Student                                 | 3,140.03            | 3,087.36            |
| 3113   | Indian Education For All                        | 3,488.40            | 3,674.88            |
| 3114   | American Indian Achievement Gap                 | 1,600.00            | 1,640.00            |
| 3115   | State Spec Ed Allowable Cost Pymt to Districts  | 36,824.82           | 33,789.38           |
| 3116   | Data For Achievement                            | 2,565.00            | 3,520.00            |
| 3117   | State Tuition for State Placement               | 0.00                | 2,383.40            |
| 3118   | Natural Resource Development                    | 4,548.34            | 7,656.79            |
| 3120   | State Guaranteed Tax Base Aid                   | 9,703.60            | 1,222.50            |
| 3444   | State School Block Grant                        | 121,388.62          | 121,388.62          |
| 3445   | State Combined Fund School Block Grant          | 5,872.80            | 5,872.80            |
| 3446   | SB96 Block Grant Reimbursement                  | 5,325.06            | 0.00                |
| 3447   | SB96 Combined Block Grant Reimbursement         | 670.39              | 0.00                |
| 3460   | Montana Oil and Gas Tax                         | 450,504.10          | 90,829.00           |
| 6100   | Material Prior Period Revenue Adjustments       | 92.97               | 0.00                |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   | <b>1,594,054.35</b> | <b>1,692,014.79</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |         |   |   |            | Fund Code 01 |  |
|---|---------|---|---|------------|--------------|--|
| PRC   | Program | Function  | Object  | 2015 Value | 2016 Value   |  |
|   | 1XX     | Regular Education Programs - Elementary/Secondary |   |            |              |  |
|   |         | 1XXX  | Instruction                                       |            |              |  |
|   |         |   | 1XX Personal Services - Salaries                  | 313,967.74 | 401,673.21   |  |
|   |         |   | 2XX Personal Services - Employee Benefits         | 63,866.21  | 71,655.50    |  |
|   |         |   | 3XX Purchased Professional and Technical Services | 6,429.91   | 4,509.41     |  |
|   |         |   | 4XX Purchased Property Services                   | 4,563.00   | 1,078.23     |  |
|   |         |   | 5XX Other Purchased Services                      | 14,330.13  | 11,738.03    |  |
|   |         |   | 6XX Supplies and Materials                        | 41,265.39  | 46,473.01    |  |
|   |         |   | 810 Dues and Fees                                 | 4,350.00   | 9,368.23     |  |

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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |         |   |   |            | Fund Code 01 |  |
|---|---------|---|---|------------|--------------|--|
| PRC   | Program | Function  | Object  | 2015 Value | 2016 Value   |  |
|   |         | <b>21XX Support Services - Students</b>                 |   |            |              |  |
|   |         | 1XX   | Personal Services - Salaries                  | 59,234.01  | 19,549.15    |  |
|   |         | 2XX   | Personal Services - Employee Benefits         | 8,028.59   | 7,381.80     |  |
|   |         | 6XX   | Supplies and Materials                        | 205.05     | 70.50        |  |
|   |         | <b>221X Improvement of Instruction Services</b>         |   |            |              |  |
|   |         | 1XX   | Personal Services - Salaries                  | 103.64     | 0.00         |  |
|   |         | 2XX   | Personal Services - Employee Benefits         | 192.47     | 0.00         |  |
|   |         | 3XX   | Purchased Professional and Technical Services | 0.00       | 1,625.00     |  |
|   |         | 6XX   | Supplies and Materials                        | 341.73     | 33.35        |  |
|   |         | 810   | Dues and Fees                                 | 2,163.19   | 0.00         |  |
|   |         | <b>222X Educational Media Services</b>                  |   |            |              |  |
|   |         | 1XX   | Personal Services - Salaries                  | 47,239.22  | 48,452.07    |  |
|   |         | 2XX   | Personal Services - Employee Benefits         | 309.23     | 610.12       |  |
|   |         | 3XX   | Purchased Professional and Technical Services | 1,456.00   | 1,400.00     |  |
|   |         | 6XX   | Supplies and Materials                        | 174.01     | 7,191.21     |  |
|   |         | 810   | Dues and Fees                                 | 0.00       | 124.00       |  |
|   |         | <b>23XX Support Services - General Administration</b>   |   |            |              |  |
|   |         | 1XX   | Personal Services - Salaries                  | 76,765.82  | 91,522.85    |  |
|   |         | 2XX   | Personal Services - Employee Benefits         | 24,514.50  | 26,952.44    |  |
|   |         | 3XX   | Purchased Professional and Technical Services | 3,146.25   | 4,875.50     |  |
|   |         | 4XX   | Purchased Property Services                   | 1,199.04   | 2,382.46     |  |
|   |         | 5XX   | Other Purchased Services                      | 11,929.10  | 12,059.56    |  |
|   |         | 6XX   | Supplies and Materials                        | 6,514.07   | 5,358.92     |  |
|   |         | 810   | Dues and Fees                                 | 6,560.39   | 5,337.46     |  |
|   |         | <b>24XX Support Services - School Administration</b>    |   |            |              |  |
|   |         | 1XX   | Personal Services - Salaries                  | 37,751.57  | 61,893.85    |  |
|   |         | 2XX   | Personal Services - Employee Benefits         | 4,144.72   | 12,972.76    |  |
|   |         | 4XX   | Purchased Property Services                   | 360.00     | 904.59       |  |
|   |         | 5XX   | Other Purchased Services                      | 2,578.45   | 2,438.30     |  |
|   |         | 6XX   | Supplies and Materials                        | 2,179.84   | 1,711.28     |  |
|   |         | 7XX   | Property and Equipment Acquisition            | 3,241.20   | 0.00         |  |
|   |         | 810   | Dues and Fees                                 | 1,720.00   | 71.84        |  |
|   |         | <b>25XX Support Services - Business</b>                 |   |            |              |  |
|   |         | 1XX   | Personal Services - Salaries                  | 43,007.98  | 71,775.50    |  |
|   |         | 2XX   | Personal Services - Employee Benefits         | 15,396.39  | 17,816.38    |  |
|   |         | 3XX   | Purchased Professional and Technical Services | 5,950.00   | 19,813.00    |  |
|   |         | 5XX   | Other Purchased Services                      | 3,210.86   | 1,470.27     |  |
|   |         | 6XX   | Supplies and Materials                        | 1,863.00   | 968.08       |  |
|   |         | 810   | Dues and Fees                                 | 629.00     | 392.88       |  |
|   |         | <b>26XX Operation and Maintenance of Plant Services</b> |   |            |              |  |
|   |         | 1XX   | Personal Services - Salaries                  | 121,003.07 | 135,006.82   |  |
|   |         | 2XX   | Personal Services - Employee Benefits         | 28,689.08  | 35,582.35    |  |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |         |          |   |            | Fund Code 01 |
|---|---------|----------|---|------------|--------------|
| PRC   | Program | Function | Object  | 2015 Value | 2016 Value   |
|   |         |          | 3XX Purchased Professional and Technical Services                           | 1,402.50   | 0.00         |
|   |         |          | 4XX Purchased Property Services   | 36,324.13  | 34,240.46    |
|   |         |          | 5XX Other Purchased Services  | 22,290.62  | 36,255.75    |
|   |         |          | 6XX Supplies and Materials  | 25,953.27  | 21,620.00    |
|   |         |          | 7XX Property and Equipment Acquisition                                      | 19,539.36  | 0.00         |
|   |         |          | 810 Dues and Fees   | 231.25     | 97.25        |
|   |         |          | <b>27XX Student Transportation Services</b>                                 |            |              |
|   |         |          | 1XX Personal Services - Salaries  | 9.23       | 939.47       |
|   |         |          | 2XX Personal Services - Employee Benefits                                   | 0.61       | 200.93       |
|   |         |          | 5XX Other Purchased Services  | 4,054.88   | 3,119.63     |
|   |         |          | 6XX Supplies and Materials  | 184.22     | 0.00         |
|   |         |          | <b>4XXX Facilities Acquisition and Construction Services</b>                |            |              |
|   |         |          | 6XX Supplies and Materials  | 0.00       | 1,950.00     |
|   |         |          | <b>280 Special Education - Local and State</b>                              |            |              |
|   |         |          | <b>1XXX Instruction</b>   |            |              |
|   |         |          | 1XX Personal Services - Salaries  | 115,344.61 | 109,150.91   |
|   |         |          | 2XX Personal Services - Employee Benefits                                   | 31,810.04  | 26,070.08    |
|   |         |          | 5XX Other Purchased Services  | 959.32     | 622.02       |
|   |         |          | 6XX Supplies and Materials  | 201.78     | 1,156.11     |
|   |         |          | <b>62XX Resources Transferred to Other School Districts or Cooperatives</b> |            |              |
|   |         |          | 920 Resources Transferred to Other School Districts or Cooperatives         | 3,550.27   | 3,992.55     |
|   |         |          | <b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>      |            |              |
|   |         |          | <b>1XXX Instruction</b>   |            |              |
|   |         |          | 1XX Personal Services - Salaries  | 104,978.99 | 68,305.98    |
|   |         |          | 2XX Personal Services - Employee Benefits                                   | 21,978.03  | 21,375.19    |
|   |         |          | 4XX Purchased Property Services   | 0.00       | 1,115.00     |
|   |         |          | 5XX Other Purchased Services  | 334.55     | 1,145.49     |
|   |         |          | 6XX Supplies and Materials  | 7,400.88   | 5,422.76     |
|   |         |          | 810 Dues and Fees   | 0.00       | 218.56       |
|   |         |          | <b>420 Title I, Part A, Improving Basic Programs</b>                        |            |              |
|   |         |          | <b>1XXX Instruction</b>   |            |              |
|   |         |          | 5XX Other Purchased Services  | 0.00       | 889.38       |
|   |         |          | <b>710 School Sponsored Extracurricular Activities</b>                      |            |              |
|   |         |          | <b>34XX Extracurricular - Activities</b>                                    |            |              |
|   |         |          | 1XX Personal Services - Salaries  | 15,930.07  | 13,316.94    |
|   |         |          | 2XX Personal Services - Employee Benefits                                   | 1,528.05   | 1,114.63     |
|   |         |          | 4XX Purchased Property Services   | 0.00       | 19,118.44    |
|   |         |          | 5XX Other Purchased Services  | 10,136.83  | 879.89       |
|   |         |          | 6XX Supplies and Materials  | 1,926.52   | 165.34       |
|   |         |          | 810 Dues and Fees   | 165.00     | 0.00         |



# Trustees' Financial Summary

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55 Wibaux County

0964 Wibaux K-12 Schools

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:       |         |                            |                                    |   | Fund Code 01 |              |  |
|---|---------|----------------------------|------------------------------------|---|--------------|--------------|--|
| PRC   | Program | Function                   | Object                             | 2015 Value                                    | 2016 Value   |              |  |
|   | 720     | School Sponsored Athletics |                                    |   |              |              |  |
|   |         | 35XX                       | Extracurricular - Athletics        |   |              |              |  |
|   |         |                            | 1XX                                | Personal Services - Salaries                  | 50,687.12    | 53,620.14    |  |
|   |         |                            | 2XX                                | Personal Services - Employee Benefits         | 1,732.36     | 1,803.34     |  |
|   |         |                            | 3XX                                | Purchased Professional and Technical Services | 1,582.85     | 0.00         |  |
|   |         |                            | 4XX                                | Purchased Property Services                   | 0.00         | 485.08       |  |
|   |         |                            | 5XX                                | Other Purchased Services                      | 5,168.60     | 23,373.42    |  |
|   |         |                            | 6XX                                | Supplies and Materials                        | 12,911.20    | 11,908.67    |  |
|   |         |                            | 810                                | Dues and Fees                                 | 2,054.50     | 2,421.74     |  |
|   | 910     | Food Services              |                                    |   |              |              |  |
|   |         | 31XX                       | Food Services                      |   |              |              |  |
|   |         |                            | 1XX                                | Personal Services - Salaries                  | 70,374.53    | 36,443.20    |  |
|   |         |                            | 2XX                                | Personal Services - Employee Benefits         | 28,158.42    | 32,645.25    |  |
|   |         |                            | 4XX                                | Purchased Property Services                   | 0.00         | 255.00       |  |
|   |         |                            | 5XX                                | Other Purchased Services                      | 76.98        | 102.00       |  |
|   |         |                            | 6XX                                | Supplies and Materials                        | 5,445.98     | 0.00         |  |
|   |         |                            | 810                                | Dues and Fees                                 | 443.49       | 37.67        |  |
|   | 999     | Undistributed              |                                    |   |              |              |  |
|   |         | 61XX                       | Operating Transfers to Other Funds |   |              |              |  |
|   |         |                            | 910                                | Operating Transfers to Other Funds            | 8,500.00     | 2,500.00     |  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |         |                            |                                    |   | 1,583,944.89 | 1,682,318.18 |  |

| Schedule Of Changes Worksheet  |           |                |           |      | Fund Code 01 |     |
|--|-----------|----------------|-----------|------|--------------|-----|
| Beginning Fund Balance   |           |                |           |      | 254,013.83   | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |                |           |      | 1,692,014.79 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |                |           |      | 1,682,318.18 | (3) |
| Increase/Decrease of Reserve for Inventories                                       |           |                |           |      |              |     |
| This Year  | 93,608.96 | Less Last Year | 70,852.00 | (4a) | 22,756.96    |     |
| Increase/Decrease of Reserve for Encumbrances                                      |           |                |           |      |              |     |
| This Year  | 61,673.72 | Less Last Year | 14,200.00 | (4b) | 47,473.72    |     |
|  |           |                |           |      | 70,230.68    | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |                |           |      | 333,941.12   | (5) |



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

| PRC  | Revenue                                | 2015 Value        | 2016 Value        |
|--|--|-------------------|-------------------|
| 1111   | District Levy - Real Property          | 96,004.54         | 75,548.56         |
| 1112   | District Levy - Personal Property      | 1,797.08          | 1,671.56          |
| 1114   | District Levy - Pers Prop/Mobile Homes | 293.62            | 263.62            |
| 1190   | Penalties and Interest on Taxes        | 47.50             | 26.92             |
| 1510   | Interest Earnings                      | 63.83             | 215.87            |
| 1900   | Other Revenue from Local Sources       | 0.00              | 580.00            |
| 2220   | County On-Schedule Trans Reimb         | 24,749.98         | 24,750.00         |
| 3210   | State On-Schedule Trans Reimb          | 24,750.00         | 24,750.00         |
| 3444   | State School Block Grant               | 5,065.38          | 5,065.38          |
| 3446   | SB96 Block Grant Reimbursement         | 1,269.83          | 0.00              |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |  | <b>154,041.76</b> | <b>132,871.91</b> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

| PRC  | Program  | Function | Object  | 2015 Value        | 2016 Value        |
|--|--|----------|---|-------------------|-------------------|
|  | <b>1XX Regular Education Programs - Elementary/Secondary</b> |          |   |                   |                   |
|  | <b>23XX Support Services - General Administration</b>        |          |   |                   |                   |
|  |  | 1XX      | Personal Services - Salaries                  | 19,948.71         | 17,777.21         |
|  |  | 2XX      | Personal Services - Employee Benefits         | 6,296.35          | 5,638.02          |
|  | <b>25XX Support Services - Business</b>                      |          |   |                   |                   |
|  |  | 1XX      | Personal Services - Salaries                  | 3,649.50          | 333.33            |
|  |  | 2XX      | Personal Services - Employee Benefits         | 682.74            | 76.00             |
|  | <b>27XX Student Transportation Services</b>                  |          |   |                   |                   |
|  |  | 1XX      | Personal Services - Salaries                  | 55,274.38         | 62,988.64         |
|  |  | 2XX      | Personal Services - Employee Benefits         | 12,383.05         | 13,801.27         |
|  |  | 3XX      | Purchased Professional and Technical Services | 743.00            | 686.16            |
|  |  | 4XX      | Purchased Property Services                   | 6,069.06          | 3,655.50          |
|  |  | 5XX      | Other Purchased Services                      | 2,839.93          | 16,227.35         |
|  |  | 6XX      | Supplies and Materials                        | 24,123.05         | 14,116.03         |
|  |  | 810      | Dues and Fees                                 | 28.00             | 193.75            |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |  |          |   | <b>132,037.77</b> | <b>135,493.26</b> |



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 10**

|  |          |                |      |      |            |     |
|--|----------|----------------|------|------|------------|-----|
| Beginning Fund Balance   |          |                |      |      | 84,971.13  | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |          |                |      |      | 132,871.91 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |          |                |      |      | 135,493.26 | (3) |
| Increase/Decrease of Reserve for Inventories                                       |          |                |      |      |            |     |
| This Year  | 0.00     | Less Last Year | 0.00 | (4a) | 0.00       |     |
| Increase/Decrease of Reserve for Encumbrances                                      |          |                |      |      |            |     |
| This Year  | 1,476.15 | Less Last Year | 0.00 | (4b) | 1,476.15   |     |
|  |          |                |      |      | 1,476.15   | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |          |                |      |      | 83,825.93  | (5) |



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

| PRC  | Revenue                                     | 2015 Value       | 2016 Value      |
|--|---|------------------|-----------------|
|  | 1111 District Levy - Real Property          | 87,098.03        | 5,144.36        |
|  | 1112 District Levy - Personal Property      | 1,608.79         | 164.24          |
|  | 1114 District Levy - Pers Prop/Mobile Homes | 218.60           | 135.98          |
|  | 1190 Penalties and Interest on Taxes        | 38.10            | 10.00           |
|  | 1510 Interest Earnings                      | 600.10           | 1,366.94        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   | <b>89,563.62</b> | <b>6,821.52</b> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

| PRC  | Program | Function | Object | 2015 Value  | 2016 Value  |
|--|---------|----------|--------|-------------|-------------|
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |         |          |        | <b>0.00</b> | <b>0.00</b> |

#### Schedule Of Changes Worksheet Fund Code 11

|  |      |                |      |      |            |     |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance   |      |                |      |      | 412,013.65 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 6,821.52   | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      | 0.00       | (3) |
| Increase/Decrease of Reserve for Inventories                                       |      |                |      |      |            |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4a) | 0.00       |     |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |      |      |            |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4b) | 0.00       |     |
|  |      |                |      |      | 0.00       | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |      |      | 418,835.17 | (5) |



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |  |                  | Fund Code 12     |
|--|--|------------------|------------------|
| PRC  | Revenue  | 2015 Value       | 2016 Value       |
|  | 1510 Interest Earnings                         | 40.59            | 109.13           |
|  | 1611 National School Lunch Program             | 36,752.92        | 31,843.90        |
|  | 3220 State Food Services Match                 | 288.59           | 120.45           |
|  | 4550 Federal Child Nutrition                   | 26,614.50        | 29,499.46        |
|  | 6100 Material Prior Period Revenue Adjustments | 21.44            | 0.00             |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |  | <b>63,718.04</b> | <b>61,572.94</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:       |         |               |   |            | Fund Code 12 |
|---|---------|---------------|---|------------|--------------|
| PRC   | Program | Function      | Object                                    | 2015 Value | 2016 Value   |
|   | 910     | Food Services |   |            |              |
|   |         | 31XX          | Food Services                             |            |              |
|   |         |               | 1XX Personal Services - Salaries          | 3,804.25   | 23,747.54    |
|   |         |               | 2XX Personal Services - Employee Benefits | 344.97     | 2,900.25     |
|   |         |               | 5XX Other Purchased Services              | 27.90      | 59.19        |
|   |         |               | 6XX Supplies and Materials                | 41,106.35  | 42,384.26    |
|   |         |               | 810 Dues and Fees                         | 1,323.38   | 622.72       |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |         |               |   | 46,606.85  | 69,713.96    |

| Schedule Of Changes Worksheet  |      |                |           | Fund Code 12  |
|--|------|----------------|-----------|---------------|
| Beginning Fund Balance   |      |                |           | 34,691.98 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |           | 61,572.94 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |           | 69,713.96 (3) |
| Increase/Decrease of Reserve for Inventories                                       |      |                |           |               |
| This Year  | 0.00 | Less Last Year | 0.00 (4a) | 0.00          |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |           |               |
| This Year  | 0.00 | Less Last Year | 0.00 (4b) | 0.00          |
|  |      |                |           | 0.00 (4)      |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |           | 26,550.96 (5) |



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 13 - Tuition Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

| PRC  | Revenue                | 2015 Value   | 2016 Value   |
|--|------------------------|--------------|--------------|
|  | 1510 Interest Earnings | 41.78        | 82.47        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                        | <u>41.78</u> | <u>82.47</u> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

| PRC  | Program | Function | Object | 2015 Value  | 2016 Value  |
|--|---------|----------|--------|-------------|-------------|
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |         |          |        | <u>0.00</u> | <u>0.00</u> |

#### Schedule Of Changes Worksheet

**Fund Code 13**

|  |      |                |      |      |           |     |
|--|------|----------------|------|------|-----------|-----|
| Beginning Fund Balance   |      |                |      |      | 24,947.39 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 82.47     | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      | 0.00      | (3) |
| Increase/Decrease of Reserve for Inventories                                       |      |                |      |      |           |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4a) | 0.00      |     |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |      |      |           |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4b) | 0.00      |     |
|  |      |                |      |      | 0.00      | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |      |      | 25,029.86 | (5) |



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |                                     |                   | Fund Code 14      |
|--|-------------------------------------|-------------------|-------------------|
| PRC  | Revenue                             | 2015 Value        | 2016 Value        |
|  | 1510 Interest Earnings              | 42.38             | 36.76             |
|  | 2240 County Retirement Distribution | 248,729.97        | 250,337.42        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                     | <b>248,772.35</b> | <b>250,374.18</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |         |   |                                       |            | Fund Code 14 |  |
|---|---------|---|---------------------------------------|------------|--------------|--|
| PRC   | Program | Function  | Object                                | 2015 Value | 2016 Value   |  |
|   | 1XX     | Regular Education Programs - Elementary/Secondary                       |                                       |            |              |  |
|   | 1XXX    | Instruction   |                                       |            |              |  |
|   |         | 2XX   | Personal Services - Employee Benefits | 136,475.54 | 134,243.35   |  |
|   | 21XX    | Support Services - Students   |                                       |            |              |  |
|   |         | 2XX   | Personal Services - Employee Benefits | 9,475.61   | 3,482.42     |  |
|   | 222X    | Educational Media Services  |                                       |            |              |  |
|   |         | 2XX   | Personal Services - Employee Benefits | 6,658.09   | 6,933.69     |  |
|   | 23XX    | Support Services - General Administration                               |                                       |            |              |  |
|   |         | 2XX   | Personal Services - Employee Benefits | 15,244.06  | 17,021.66    |  |
|   | 24XX    | Support Services - School Administration                                |                                       |            |              |  |
|   |         | 2XX   | Personal Services - Employee Benefits | 5,797.02   | 9,886.51     |  |
|   | 25XX    | Support Services - Business   |                                       |            |              |  |
|   |         | 2XX   | Personal Services - Employee Benefits | 6,974.84   | 11,015.10    |  |
|   | 26XX    | Operation and Maintenance of Plant Services                             |                                       |            |              |  |
|   |         | 2XX   | Personal Services - Employee Benefits | 16,660.78  | 19,232.77    |  |
|   | 27XX    | Student Transportation Services   |                                       |            |              |  |
|   |         | 2XX   | Personal Services - Employee Benefits | 6,876.04   | 6,879.53     |  |
|   | 280     | Special Education - Local and State                                     |                                       |            |              |  |
|   | 1XXX    | Instruction   |                                       |            |              |  |
|   |         | 2XX   | Personal Services - Employee Benefits | 18,045.36  | 17,631.41    |  |
|   | 21XX    | Support Services - Students   |                                       |            |              |  |
|   |         | 2XX   | Personal Services - Employee Benefits | 4,632.84   | 5,025.64     |  |
|   | 392     | State Career & Technical Ed Entitlement - Business                      |                                       |            |              |  |
|   | 1XXX    | Instruction   |                                       |            |              |  |
|   |         | 2XX   | Personal Services - Employee Benefits | 4,187.51   | 4,316.25     |  |
|   | 394     | State Career & Technical Ed Entitlement - Family & Consumer Sciences    |                                       |            |              |  |
|   | 1XXX    | Instruction   |                                       |            |              |  |
|   |         | 2XX   | Personal Services - Employee Benefits | 7,107.45   | 1,006.47     |  |
|   | 395     | State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts |                                       |            |              |  |
|   | 1XXX    | Instruction   |                                       |            |              |  |
|   |         | 2XX   | Personal Services - Employee Benefits | 5,050.45   | 5,445.57     |  |





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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:       |   |          |                                       |            | Fund Code 14 |  |
|---|---|----------|---------------------------------------|------------|--------------|--|
| PRC   | Program   | Function | Object                                | 2015 Value | 2016 Value   |  |
|   | 610 Adult Continuing Education Programs         |          |                                       |            |              |  |
|   | 1XXX Instruction                                |          |                                       |            |              |  |
|   |   | 2XX      | Personal Services - Employee Benefits | 37.13      | 0.00         |  |
|   | 23XX Support Services - General Administration  |          |                                       |            |              |  |
|   |   | 2XX      | Personal Services - Employee Benefits | 1,303.55   | 1,467.28     |  |
|   | 710 School Sponsored Extracurricular Activities |          |                                       |            |              |  |
|   | 34XX Extracurricular - Activities               |          |                                       |            |              |  |
|   |   | 2XX      | Personal Services - Employee Benefits | 2,775.64   | 2,323.19     |  |
|   | 720 School Sponsored Athletics                  |          |                                       |            |              |  |
|   | 35XX Extracurricular - Athletics                |          |                                       |            |              |  |
|   |   | 2XX      | Personal Services - Employee Benefits | 6,142.81   | 6,618.47     |  |
|   | 910 Food Services                               |          |                                       |            |              |  |
|   | 31XX Food Services                              |          |                                       |            |              |  |
|   |   | 2XX      | Personal Services - Employee Benefits | 10,250.62  | 7,272.68     |  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |   |          |                                       | 263,695.34 | 259,801.99   |  |

| Schedule Of Changes Worksheet  |      |                |      |      | Fund Code 14 |     |
|--|------|----------------|------|------|--------------|-----|
| Beginning Fund Balance   |      |                |      |      | 48,347.04    | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 250,374.18   | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      | 259,801.99   | (3) |
| Increase/Decrease of Reserve for Inventories                                       |      |                |      |      |              |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4a) | 0.00         |     |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |      |      |              |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4b) | 0.00         |     |
|  |      |                |      |      | 0.00         | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |      |      | 38,919.23    | (5) |

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

| PRC  | Revenue  | 2016 Value       |
|--|--|------------------|
| <b>111 HRA Refund</b>  |  |                  |
| 1900   | Other Revenue from Local Sources                       | 2,666.67         |
| <b>112 Missoula Children's Theatre</b>   |  |                  |
| 1900   | Other Revenue from Local Sources                       | 762.25           |
| 1920   | Contributions/Donations from Private Sources           | 1,000.00         |
| <b>151 Interest</b>  |  |                  |
| 1510   | Interest Earnings                                      | 2,159.14         |
| <b>152 Patronage Dividends</b>   |  |                  |
| 1900   | Other Revenue from Local Sources                       | 1,969.30         |
| <b>313 Title I, Part A</b>   |  |                  |
| 4200   | Title I, Part A, Improving Basic Programs              | 38,446.00        |
| <b>394 State Tech Home Ec</b>  |  |                  |
| 3900   | State Career & Technical Ed Entitlement                | 2,072.00         |
| <b>395 State Tech Shop</b>   |  |                  |
| 3900   | State Career & Technical Ed Entitlement                | 2,316.00         |
| <b>396 State Tech Business</b>   |  |                  |
| 3900   | State Career & Technical Ed Entitlement                | 1,354.00         |
| <b>413 Reap</b>  |  |                  |
| 4120   | Title VI, Part B, Subpart 1, Small Rural Schools (SRS) | 11,163.00        |
| <b>813 Carl Perkins</b>  |  |                  |
| 4510   | Carl Perkins (Federal Vo-Ed) - Basic Grant             | 2,569.00         |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |  | <u>66,477.36</u> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

| PRC                                    | Program  | Function | Object  | 2015 Value | 2016 Value      |
|--|--|----------|---|------------|-----------------|
| <b>111 HRA Refund</b>                  |  |          |   |            |                 |
|  | <b>1XX Regular Education Programs - Elementary/Secondary</b> |          |   |            |                 |
|  | <b>1XXX Instruction</b>                                      |          |   |            |                 |
|  |  | 2XX      | Personal Services - Employee Benefits         |            | 1,617.00        |
|  | <b>23XX Support Services - General Administration</b>        |          |   |            |                 |
|  |  | 810      | Dues and Fees                                 |            | 2,023.00        |
|  |  |          | <b>111 Subtotal</b>                           |            | <u>3,640.00</u> |
| <b>112 Missoula Children's Theatre</b> |  |          |   |            |                 |
|  | <b>1XX Regular Education Programs - Elementary/Secondary</b> |          |   |            |                 |
|  | <b>1XXX Instruction</b>                                      |          |   |            |                 |
|  |  | 3XX      | Purchased Professional and Technical Services |            | 1,500.00        |
|  |  | 5XX      | Other Purchased Services                      |            | 262.25          |
|  |  |          | <b>112 Subtotal</b>                           |            | <u>1,762.25</u> |



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

**55 Wibaux County**

**0964 Wibaux K-12 Schools**

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |                               |  |   |            | Fund Code 15     |
|---|-------------------------------|--|---|------------|------------------|
| PRC   | Program                       | Function   | Object  | 2015 Value | 2016 Value       |
| 116   | L-I-M 2015-2016               |  |   |            |                  |
|   | 1XX                           | Regular Education Programs - Elementary/Secondary                    |   |            |                  |
|   | 221X                          | Improvement of Instruction Services                                  |   |            |                  |
|   |                               | 3XX  | Purchased Professional and Technical Services |            | 7,635.32         |
|   |                               | 6XX  | Supplies and Materials                        |            | 569.60           |
|   |                               | 810  | Dues and Fees                                 |            | 2,402.58         |
|   |                               |  | <b>116 Subtotal</b>                           |            | <b>10,607.50</b> |
| 117   | Montana Behavior Institute    |  |   |            |                  |
|   | 1XX                           | Regular Education Programs - Elementary/Secondary                    |   |            |                  |
|   | 1XXX                          | Instruction  |   |            |                  |
|   |                               | 5XX  | Other Purchased Services                      |            | 6,842.18         |
|   |                               |  | <b>117 Subtotal</b>                           |            | <b>6,842.18</b>  |
| 152   | Patronage Dividends           |  |   |            |                  |
|   | 1XX                           | Regular Education Programs - Elementary/Secondary                    |   |            |                  |
|   | 1XXX                          | Instruction  |   |            |                  |
|   |                               | 5XX  | Other Purchased Services                      |            | 12.47            |
|   |                               | 6XX  | Supplies and Materials                        |            | 157.96           |
|   | 23XX                          | Support Services - General Administration                            |   |            |                  |
|   |                               | 5XX  | Other Purchased Services                      |            | 8.90             |
|   | 25XX                          | Support Services - Business  |   |            |                  |
|   |                               | 5XX  | Other Purchased Services                      |            | 40.41            |
|   | 26XX                          | Operation and Maintenance of Plant Services                          |   |            |                  |
|   |                               | 4XX  | Purchased Property Services                   |            | 2.75             |
|   |                               | 6XX  | Supplies and Materials                        |            | 359.52           |
|   | 394                           | State Career & Technical Ed Entitlement - Family & Consumer Sciences |   |            |                  |
|   | 1XXX                          | Instruction  |   |            |                  |
|   |                               | 5XX  | Other Purchased Services                      |            | 40.05            |
|   | 710                           | School Sponsored Extracurricular Activities                          |   |            |                  |
|   | 34XX                          | Extracurricular - Activities   |   |            |                  |
|   |                               | 5XX  | Other Purchased Services                      |            | 312.90           |
|   | 720                           | School Sponsored Athletics   |   |            |                  |
|   | 35XX                          | Extracurricular - Athletics  |   |            |                  |
|   |                               | 5XX  | Other Purchased Services                      |            | 1,034.34         |
|   |                               |  | <b>152 Subtotal</b>                           |            | <b>1,969.30</b>  |
| 160   | Extra-Curricular Enhancements |  |   |            |                  |
|   | 720                           | School Sponsored Athletics   |   |            |                  |
|   | 35XX                          | Extracurricular - Athletics  |   |            |                  |
|   |                               | 6XX  | Supplies and Materials                        |            | 134.70           |
|   |                               |  | <b>160 Subtotal</b>                           |            | <b>134.70</b>    |



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**\*\* Recalculated \*\***

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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |   |          |   |            | Fund Code 15 |
|---|---|----------|---|------------|--------------|
| PRC   | Program   | Function | Object  | 2015 Value | 2016 Value   |
| 180   | Student Tuition   |          |   |            |              |
|   | 1XX Regular Education Programs - Elementary/Secondary                       |          |   |            |              |
|   | 1XXX Instruction  |          |   |            |              |
|   |   | 5XX      | Other Purchased Services                      |            | 32,726.66    |
|   |   |          | <b>180 Subtotal</b>                           |            | 32,726.66    |
| 313   | Title I, Part A   |          |   |            |              |
|   | 420 Title I, Part A, Improving Basic Programs                               |          |   |            |              |
|   | 1XXX Instruction  |          |   |            |              |
|   |   | 1XX      | Personal Services - Salaries                  |            | 27,587.79    |
|   |   | 2XX      | Personal Services - Employee Benefits         |            | 10,412.21    |
|   |   | 6XX      | Supplies and Materials                        |            | 446.00       |
|   |   |          | <b>313 Subtotal</b>                           |            | 38,446.00    |
| 394   | State Tech Home Ec  |          |   |            |              |
|   | 394 State Career & Technical Ed Entitlement - Family & Consumer Sciences    |          |   |            |              |
|   | 1XXX Instruction  |          |   |            |              |
|   |   | 6XX      | Supplies and Materials                        |            | 341.98       |
|   |   | 810      | Dues and Fees                                 |            | 18.00        |
|   |   |          | <b>394 Subtotal</b>                           |            | 359.98       |
| 395   | State Tech Shop   |          |   |            |              |
|   | 1XX Regular Education Programs - Elementary/Secondary                       |          |   |            |              |
|   | 1XXX Instruction  |          |   |            |              |
|   |   | 3XX      | Purchased Professional and Technical Services |            | 1,480.00     |
|   | 395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts |          |   |            |              |
|   | 1XXX Instruction  |          |   |            |              |
|   |   | 6XX      | Supplies and Materials                        |            | 2,024.00     |
|   |   |          | <b>395 Subtotal</b>                           |            | 3,504.00     |
| 396   | State Tech Business   |          |   |            |              |
|   | 392 State Career & Technical Ed Entitlement - Business                      |          |   |            |              |
|   | 1XXX Instruction  |          |   |            |              |
|   |   | 6XX      | Supplies and Materials                        |            | 2,990.00     |
|   |   |          | <b>396 Subtotal</b>                           |            | 2,990.00     |
| 413   | Reap  |          |   |            |              |
|   | 412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)                  |          |   |            |              |
|   | 1XXX Instruction  |          |   |            |              |
|   |   | 1XX      | Personal Services - Salaries                  |            | 9,538.30     |
|   |   | 2XX      | Personal Services - Employee Benefits         |            | 1,624.70     |
|   |   |          | <b>413 Subtotal</b>                           |            | 11,163.00    |
| 813   | Carl Perkins  |          |   |            |              |
|   | 1XX Regular Education Programs - Elementary/Secondary                       |          |   |            |              |
|   | 1XXX Instruction  |          |   |            |              |
|   |   | 1XX      | Personal Services - Salaries                  |            | 209.10       |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |  |                         |   |            | Fund Code 15      |
|--|--|-------------------------|---|------------|-------------------|
| PRC  | Program  | Function                | Object                                    | 2015 Value | 2016 Value        |
|  |  |                         | 2XX Personal Services - Employee Benefits |            | 30.88             |
|  |  |                         | 5XX Other Purchased Services              |            | 196.02            |
|  |  |                         | 6XX Supplies and Materials                |            | 1,249.00          |
|  | <b>392 State Career &amp; Technical Ed Entitlement - Business</b>                      |                         |   |            |                   |
|  |  | <b>1XXX Instruction</b> |   |            |                   |
|  |  |                         | 5XX Other Purchased Services              |            | 434.00            |
|  |  |                         | 810 Dues and Fees                         |            | 200.00            |
|  | <b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b> |                         |   |            |                   |
|  |  | <b>1XXX Instruction</b> |   |            |                   |
|  |  |                         | 810 Dues and Fees                         |            | 250.00            |
|  |  |                         | <b>813 Subtotal</b>                       |            | <u>2,569.00</u>   |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |  |                         |   |            | <u>116,714.57</u> |

| Schedule Of Changes Worksheet  |        |                |      |      | Fund Code 15   |
|--|--------|----------------|------|------|----------------|
| Beginning Fund Balance   |        |                |      |      | 685,877.42 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |        |                |      |      | 66,477.36 (2)  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |        |                |      |      | 116,714.57 (3) |
| Increase/Decrease of Reserve for Inventories                                       |        |                |      |      |                |
| This Year  | 0.00   | Less Last Year | 0.00 | (4a) | 0.00           |
| Increase/Decrease of Reserve for Encumbrances                                      |        |                |      |      |                |
| This Year  | 172.64 | Less Last Year | 0.00 | (4b) | 172.64         |
|  |        |                |      |      | 172.64 (4)     |
| Ending Fund Balance (1 + 2 - 3 + 4)  |        |                |      |      | 635,812.85 (5) |

| Project Reporter Summaries        |           |              |            |
|-----------------------------------|-----------|--------------|------------|
| Project Reporter                  | Revenues  | Expenditures | Difference |
| 111 HRA Refund                    | 2,666.67  | 3,640.00     | -973.33    |
| 112 Missoula Children's Theatre   | 1,762.25  | 1,762.25     | 0.00       |
| 116 L-I-M 2015-2016               | 0.00      | 10,607.50    | -10,607.50 |
| 117 Montana Behavior Institute    | 0.00      | 6,842.18     | -6,842.18  |
| 151 Interest                      | 2,159.14  | 0.00         | 2,159.14   |
| 152 Patronage Dividends           | 1,969.30  | 1,969.30     | 0.00       |
| 160 Extra-Curricular Enhancements | 0.00      | 134.70       | -134.70    |
| 180 Student Tuition               | 0.00      | 32,726.66    | -32,726.66 |
| 313 Title I, Part A               | 38,446.00 | 38,446.00    | 0.00       |
| 394 State Tech Home Ec            | 2,072.00  | 359.98       | 1,712.02   |
| 395 State Tech Shop               | 2,316.00  | 3,504.00     | -1,188.00  |
| 396 State Tech Business           | 1,354.00  | 2,990.00     | -1,636.00  |
| 413 Reap                          | 11,163.00 | 11,163.00    | 0.00       |



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## Project Reporter Summaries

### Project Reporter

813 Carl Perkins

### Total

| Revenues  | Expenditures | Difference |
|-----------|--------------|------------|
| 2,569.00  | 2,569.00     | 0.00       |
| 66,477.36 | 116,714.57   | -50,237.21 |



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

| PRC  | Revenue                                     | 2015 Value       | 2016 Value    |
|--|---|------------------|---------------|
|  | 1111 District Levy - Real Property          | 17,657.29        | 100.97        |
|  | 1112 District Levy - Personal Property      | 329.56           | 12.29         |
|  | 1114 District Levy - Pers Prop/Mobile Homes | 51.39            | 25.49         |
|  | 1190 Penalties and Interest on Taxes        | 8.32             | 1.53          |
|  | 1340 Fees for Adult Education               | 360.00           | 0.00          |
|  | 1510 Interest Earnings                      | 134.11           | 222.15        |
|  | 3460 Montana Oil and Gas Tax                | 7,500.00         | 0.00          |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   | <u>26,040.67</u> | <u>362.43</u> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

| PRC  | Program                                 | Function                                       | Object  | 2015 Value       | 2016 Value       |
|--|---|--|---|------------------|------------------|
|  | 610 Adult Continuing Education Programs |  |   |                  |                  |
|  |   | 1XXX Instruction                               |   |                  |                  |
|  |   |  | 2XX Personal Services - Employee Benefits         | 55.55            | 0.00             |
|  |   |  | 3XX Purchased Professional and Technical Services | 1,666.40         | 1,320.00         |
|  |   |  | 5XX Other Purchased Services                      | 59.50            | 0.00             |
|  |   |  | 6XX Supplies and Materials                        | 7,340.81         | 0.00             |
|  |   | 23XX Support Services - General Administration |   |                  |                  |
|  |   |  | 1XX Personal Services - Salaries                  | 8,062.66         | 9,013.32         |
|  |   |  | 2XX Personal Services - Employee Benefits         | 2,018.73         | 2,067.49         |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   |  |   | <u>19,203.65</u> | <u>12,400.81</u> |

#### Schedule Of Changes Worksheet Fund Code 17

|  |           |      |
|--|-----------|------|
| Beginning Fund Balance   | 79,510.94 | (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 362.43    | (2)  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 12,400.81 | (3)  |
| Increase/Decrease of Reserve for Inventories                                       |           |      |
| This Year  | 0.00      |      |
| Less Last Year   | 0.00      | (4a) |
| Increase/Decrease of Reserve for Encumbrances                                      |           |      |
| This Year  | 0.00      |      |
| Less Last Year   | 0.00      | (4b) |
|  | 0.00      | (4)  |
| Ending Fund Balance (1 + 2 - 3 + 4)  | 67,472.56 | (5)  |



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**55 Wibaux County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 18 - Traffic Education Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |   |                 | Fund Code 18    |
|--|---|-----------------|-----------------|
| PRC  | Revenue                                       | 2015 Value      | 2016 Value      |
|  | 1311 Driver's Education Fees                  | 1,500.00        | 700.00          |
|  | 1510 Interest Earnings                        | 4.61            | 5.77            |
|  | 1982 Summer Session - Driver's Education Fees | 700.00          | 0.00            |
|  | 3260 State Driver's Education Reimbursement   | 2,683.15        | 730.47          |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   | <b>4,887.76</b> | <b>1,436.24</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:       |         |   |             |                                       | Fund Code 18 |          |
|---|---------|---|-------------|---------------------------------------|--------------|----------|
| PRC   | Program | Function  | Object      | 2015 Value                            | 2016 Value   |          |
|   | 1XX     | Regular Education Programs - Elementary/Secondary |             |                                       |              |          |
|   |         | 1XXX  | Instruction |                                       |              |          |
|   |         |   | 1XX         | Personal Services - Salaries          | 3,520.00     | 2,460.00 |
|   |         |   | 2XX         | Personal Services - Employee Benefits | 18.74        | 13.83    |
|   |         |   | 4XX         | Purchased Property Services           | 0.00         | 217.40   |
|   |         |   | 5XX         | Other Purchased Services              | 742.90       | 549.78   |
|   |         |   | 6XX         | Supplies and Materials                | 429.74       | 110.00   |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |         |   |             | 4,711.38                              | 3,351.01     |          |

| Schedule Of Changes Worksheet  |      |                |           | Fund Code 18 |
|--|------|----------------|-----------|--------------|
| Beginning Fund Balance   |      |                |           | 2,701.64 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |           | 1,436.24 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |           | 3,351.01 (3) |
| Increase/Decrease of Reserve for Inventories                                       |      |                |           |              |
| This Year  | 0.00 | Less Last Year | 0.00 (4a) | 0.00         |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |           |              |
| This Year  | 0.00 | Less Last Year | 0.00 (4b) | 0.00         |
|  |      |                |           | 0.00 (4)     |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |           | 786.87 (5)   |





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |                        |                 |                 | Fund Code 20 |
|--|------------------------|-----------------|-----------------|--------------|
| PRC  | Revenue                | 2015 Value      | 2016 Value      |              |
|  | 1510 Interest Earnings | 8.41            | 21.60           |              |
|  | 1910 Rentals           | 3,600.00        | 3,600.00        |              |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                        | <b>3,608.41</b> | <b>3,621.60</b> |              |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |   |                                 |        |                 | Fund Code 20    |
|--|---|---------------------------------|--------|-----------------|-----------------|
| PRC  | Program   | Function                        | Object | 2015 Value      | 2016 Value      |
|  | 1XX Regular Education Programs - Elementary/Secondary |                                 |        |                 |                 |
|  | 26XX Operation and Maintenance of Plant Services      |                                 |        |                 |                 |
|  |   | 4XX Purchased Property Services |        | 4,120.43        | 1,048.61        |
|  |   | 6XX Supplies and Materials      |        | 894.44          | 1,102.10        |
|  | 4XXX Facilities Acquisition and Construction Services |                                 |        |                 |                 |
|  |   | 8XX Other Expenditures          |        | 34.56           | 41.74           |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   |                                 |        | <b>5,049.43</b> | <b>2,192.45</b> |

| Schedule Of Changes Worksheet  |      |                |      |      | Fund Code 20 |
|--|------|----------------|------|------|--------------|
| Beginning Fund Balance   |      |                |      |      | 6,279.40 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 3,621.60 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      | 2,192.45 (3) |
| Increase/Decrease of Reserve for Inventories                                       |      |                |      |      |              |
| This Year  | 0.00 | Less Last Year | 0.00 | (4a) | 0.00         |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |      |      |              |
| This Year  | 0.00 | Less Last Year | 0.00 | (4b) | 0.00         |
|  |      |                |      |      | 0.00 (4)     |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |      |      | 7,708.55 (5) |



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

| PRC  | Revenue                                   | 2015 Value      | 2016 Value      |
|--|---|-----------------|-----------------|
|  | 1510 Interest Earnings                    | 17.70           | 61.24           |
|  | 5300 Operating Transfers from Other Funds | 8,500.00        | 2,500.00        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   | <b>8,517.70</b> | <b>2,561.24</b> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

| PRC  | Program | Function | Object | 2015 Value  | 2016 Value  |
|--|---------|----------|--------|-------------|-------------|
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |         |          |        | <b>0.00</b> | <b>0.00</b> |

#### Schedule Of Changes Worksheet Fund Code 21

|   |           |     |
|---|-----------|-----|
| Beginning Fund Balance  | 19,070.69 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In            | 2,561.24  | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out          | 0.00      | (3) |
| Increase/Decrease of Reserve for Inventories  |           |     |
| This Year                      0.00      Less Last Year                      0.00      (4a) | 0.00      |     |
| Increase/Decrease of Reserve for Encumbrances   |           |     |
| This Year                      0.00      Less Last Year                      0.00      (4b) | 0.00      |     |
|   | 0.00      | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)   | 21,631.93 | (5) |

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

| PRC  | Revenue                                     | 2015 Value        | 2016 Value       |
|--|---|-------------------|------------------|
|  | 1111 District Levy - Real Property          | 233.44            | 76.00            |
|  | 1114 District Levy - Pers Prop/Mobile Homes | 0.00              | 5.46             |
|  | 1190 Penalties and Interest on Taxes        | 6.74              | 2.72             |
|  | 1510 Interest Earnings                      | 147.44            | 118.98           |
|  | 3281 State Technology Aid                   | 1,481.34          | 1,520.93         |
|  | 3460 Montana Oil and Gas Tax                | 125,000.00        | 10,000.00        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   | <u>126,868.96</u> | <u>11,724.09</u> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

| PRC  | Program  | Function  | Object  | 2015 Value        | 2016 Value       |
|--|--|---|---|-------------------|------------------|
|  | <b>1XX Regular Education Programs - Elementary/Secondary</b> |   |   |                   |                  |
|  |  | <b>1XXX Instruction</b>                               |   |                   |                  |
|  |  |   | 3XX Purchased Professional and Technical Services | 11,057.66         | 7,325.00         |
|  |  |   | 4XX Purchased Property Services                   | 1,425.00          | 0.00             |
|  |  |   | 6XX Supplies and Materials                        | 26,730.74         | 6,175.23         |
|  |  |   | 810 Dues and Fees                                 | 520.00            | 0.00             |
|  |  | <b>221X Improvement of Instruction Services</b>       |   |                   |                  |
|  |  |   | 3XX Purchased Professional and Technical Services | 5,460.00          | 5,040.00         |
|  |  | <b>23XX Support Services - General Administration</b> |   |                   |                  |
|  |  |   | 1XX Personal Services - Salaries                  | 1,372.60          | 0.00             |
|  |  |   | 2XX Personal Services - Employee Benefits         | 7.31              | 0.00             |
|  |  |   | 3XX Purchased Professional and Technical Services | 3,980.30          | 6,994.74         |
|  |  |   | 4XX Purchased Property Services                   | 3,959.36          | 1,382.50         |
|  |  |   | 6XX Supplies and Materials                        | 18,345.02         | 0.00             |
|  |  | <b>24XX Support Services - School Administration</b>  |   |                   |                  |
|  |  |   | 6XX Supplies and Materials                        | 17,775.03         | 0.00             |
|  |  |   | 7XX Property and Equipment Acquisition            | 2,140.80          | 0.00             |
|  |  | <b>25XX Support Services - Business</b>               |   |                   |                  |
|  |  |   | 3XX Purchased Professional and Technical Services | 7,756.00          | 60.00            |
|  |  |   | 7XX Property and Equipment Acquisition            | 5,500.50          | 0.00             |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |  |   |   | <u>106,030.32</u> | <u>26,977.47</u> |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0964-11943257

**\*\* Recalculated \*\***

55 Wibaux County

0964 Wibaux K-12 Schools

## Schedule Of Changes Worksheet

Fund Code 28

|   |           |     |
|---|-----------|-----|
| Beginning Fund Balance  | 56,258.15 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In                | 11,724.09 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out              | 26,977.47 | (3) |
| Increase/Decrease of Reserve for Inventories  |           |     |
| This Year                      0.00      Less Last Year                      0.00      (4a)     | 0.00      |     |
| Increase/Decrease of Reserve for Encumbrances   |           |     |
| This Year                      0.00      Less Last Year                      5,860.00      (4b) | -5,860.00 |     |
|   | -5,860.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)   | 35,144.77 | (5) |



# Trustees' Financial Summary

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0964 Wibaux K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:       |                  |   |  |  | Fund Code 29 |            |
|---|------------------|---|--|--|--------------|------------|
| PRC   | Revenue          |   |  |  | 2015 Value   | 2016 Value |
|   | 1510             | Interest Earnings                         |  |  | 253.23       | 385.75     |
|   | 3460             | Montana Oil and Gas Tax                   |  |  | 500,000.00   | 295,559.77 |
|   | 6100             | Material Prior Period Revenue Adjustments |  |  | 434.30       | 0.00       |
| 910   | Budget Amendment |   |  |  |              |            |
|   | 5300             | Operating Transfers from Other Funds      |  |  | 0.00         | 176,219.95 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: |                  |   |  |  | 500,687.53   | 472,165.47 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:       |                  |   |   |   | Fund Code 29 |            |  |
|---|------------------|---|---|---|--------------|------------|--|
| PRC   | Program          | Function  | Object                                      |   | 2015 Value   | 2016 Value |  |
|   | 1XX              | Regular Education Programs - Elementary/Secondary |   |   |              |            |  |
|   |                  | 1XXX  | Instruction                                 |   |              |            |  |
|   |                  |   | 1XX   | Personal Services - Salaries                  | 540,770.95   | 281,236.14 |  |
|   |                  |   | 2XX   | Personal Services - Employee Benefits         | 101,512.28   | 84,311.23  |  |
|   |                  |   | 3XX   | Purchased Professional and Technical Services | 1,100.00     | 0.00       |  |
|   |                  |   | 6XX   | Supplies and Materials                        | 41,556.92    | 0.00       |  |
|   |                  |   | 8XX   | Other Expenditures                            | 213.00       | 0.00       |  |
|   |                  | 221X  | Improvement of Instruction Services         |   |              |            |  |
|   |                  |   | 3XX   | Purchased Professional and Technical Services | 1,625.00     | 0.00       |  |
|   |                  | 222X  | Educational Media Services                  |   |              |            |  |
|   |                  |   | 6XX   | Supplies and Materials                        | 6,964.78     | 0.00       |  |
|   |                  | 23XX  | Support Services - General Administration   |   |              |            |  |
|   |                  |   | 6XX   | Supplies and Materials                        | 1,952.20     | 0.00       |  |
|   |                  | 24XX  | Support Services - School Administration    |   |              |            |  |
|   |                  |   | 6XX   | Supplies and Materials                        | 1,410.44     | 0.00       |  |
|   |                  | 26XX  | Operation and Maintenance of Plant Services |   |              |            |  |
|   |                  |   | 3XX   | Purchased Professional and Technical Services | 12,708.25    | 0.00       |  |
|   |                  |   | 6XX   | Supplies and Materials                        | 19,540.37    | 0.00       |  |
|   | 999              | Undistributed                                     |   |   |              |            |  |
|   |                  | 9999  | Undistributed                               |   |              |            |  |
|   |                  |   | 892   | Material Prior Period Expenditure Adjustments | 1,148.71     | 0.00       |  |
| 910   | Budget Amendment |   |   |   |              |            |  |
|   | 1XX              | Regular Education Programs - Elementary/Secondary |   |   |              |            |  |
|   |                  | 1XXX  | Instruction                                 |   |              |            |  |
|   |                  |   | 1XX   | Personal Services - Salaries                  | 0.00         | 176,219.95 |  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |                  |   |   |   | 730,502.90   | 541,767.32 |  |



# Trustees' Financial Summary

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**55 Wibaux County**

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## Schedule Of Changes Worksheet

**Fund Code 29**

|  |      |                |        |      |            |     |
|--|------|----------------|--------|------|------------|-----|
| Beginning Fund Balance   |      |                |        |      | 192,867.83 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |        |      | 472,165.47 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |        |      | 541,767.32 | (3) |
| Increase/Decrease of Reserve for Inventories                                       |      |                |        |      |            |     |
| This Year  | 0.00 | Less Last Year | 0.00   | (4a) | 0.00       |     |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |        |      |            |     |
| This Year  | 0.00 | Less Last Year | 550.00 | (4b) | -550.00    |     |
|  |      |                |        |      | -550.00    | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |        |      | 122,715.98 | (5) |



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

| PRC  | Revenue                                      | 2015 Value    | 2016 Value    |
|--|--|---------------|---------------|
|  | 1510 Interest Earnings                       | 9.01          | 18.51         |
|  | 5200 Sale or Compensation for Loss of Assets | 109.50        | 289.84        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |  | <b>118.51</b> | <b>308.35</b> |

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

| PRC  | Program | Function | Object | 2015 Value  | 2016 Value  |
|--|---------|----------|--------|-------------|-------------|
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |         |          |        | <b>0.00</b> | <b>0.00</b> |

### Schedule Of Changes Worksheet Fund Code 60

|   |          |     |
|---|----------|-----|
| Beginning Fund Balance  | 5,471.10 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In            | 308.35   | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out          | 0.00     | (3) |
| Increase/Decrease of Reserve for Inventories  |          |     |
| This Year                      0.00      Less Last Year                      0.00      (4a) | 0.00     |     |
| Increase/Decrease of Reserve for Encumbrances   |          |     |
| This Year                      0.00      Less Last Year                      0.00      (4b) | 0.00     |     |
|   | 0.00     | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)   | 5,779.45 | (5) |



# Trustees' Financial Summary

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**55 Wibaux County**

**0964 Wibaux K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |   |                   |                 | Fund Code 61 |
|--|---|-------------------|-----------------|--------------|
| PRC  | Revenue                                     | 2015 Value        | 2016 Value      |              |
|  | 1114 District Levy - Pers Prop/Mobile Homes | 0.00              | 0.49            |              |
|  | 1190 Penalties and Interest on Taxes        | 0.00              | 0.31            |              |
|  | 1510 Interest Earnings                      | 1,354.52          | 3,210.20        |              |
|  | 3460 Montana Oil and Gas Tax                | 244,894.12        | 0.00            |              |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   | <b>246,248.64</b> | <b>3,211.00</b> |              |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |   |   |        |                  | Fund Code 61      |
|--|---|---|--------|------------------|-------------------|
| PRC  | Program   | Function  | Object | 2015 Value       | 2016 Value        |
|  | 1XX Regular Education Programs - Elementary/Secondary |   |        |                  |                   |
|  | 26XX Operation and Maintenance of Plant Services      |   |        |                  |                   |
|  |   | 3XX Purchased Professional and Technical Services |        | 0.00             | 23,011.50         |
|  |   | 4XX Purchased Property Services                   |        | 57,624.03        | 46,252.26         |
|  |   | 6XX Supplies and Materials                        |        | 9,704.70         | 0.00              |
|  | 4XXX Facilities Acquisition and Construction Services |   |        |                  |                   |
|  |   | 4XX Purchased Property Services                   |        | 0.00             | 6,106.48          |
|  |   | 7XX Property and Equipment Acquisition            |        | 19,456.00        | 0.00              |
| 910  | Budget Amendment                                      |   |        |                  |                   |
|  | 999 Undistributed                                     |   |        |                  |                   |
|  | 61XX Operating Transfers to Other Funds               |   |        |                  |                   |
|  |   | 910 Operating Transfers to Other Funds            |        | 0.00             | 176,219.95        |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   |   |        | <b>86,784.73</b> | <b>251,590.19</b> |

| Schedule Of Changes Worksheet  |           |      |                |           | Fund Code 61     |
|--|-----------|------|----------------|-----------|------------------|
| Beginning Fund Balance   |           |      |                |           | 1,019,253.86 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |      |                |           | 3,211.00 (2)     |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |      |                |           | 251,590.19 (3)   |
| Increase/Decrease of Reserve for Inventories                                       |           |      |                |           |                  |
|  | This Year | 0.00 | Less Last Year | 0.00 (4a) | 0.00             |
| Increase/Decrease of Reserve for Encumbrances                                      |           |      |                |           |                  |
|  | This Year | 0.00 | Less Last Year | 0.00 (4b) | 0.00             |
|  |           |      |                |           | 0.00 (4)         |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |      |                |           | 770,874.67 (5)   |





# Trustees' Financial Summary

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0964 Wibaux K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

| PRC  | Revenue                               | 2015 Value        | 2016 Value       |
|--|---------------------------------------|-------------------|------------------|
|  | 1XXX Revenues from Student Activities | 115,054.04        | 82,624.81        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                       | <u>115,054.04</u> | <u>82,624.81</u> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

| PRC  | Program                                      | Function                                   | Object                      | 2015 Value        | 2016 Value       |
|--|--|--|-----------------------------|-------------------|------------------|
|  | 7XX Extracurricular Athletics and Activities |  |                             |                   |                  |
|  |  | 3XXX Operation of Non-Educational Services |                             |                   |                  |
|  |  |  | XXX Student Extracurricular | 100,213.65        | 66,943.11        |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |  |  |                             | <u>100,213.65</u> | <u>66,943.11</u> |

#### Schedule Of Changes Worksheet

Fund Code 84

|  |           |      |
|--|-----------|------|
| Beginning Fund Balance   | 72,778.71 | (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 82,624.81 | (2)  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 66,943.11 | (3)  |
| Increase/Decrease of Reserve for Inventories                                       |           |      |
| This Year  | 0.00      |      |
| Less Last Year   | 0.00      | (4a) |
| Increase/Decrease of Reserve for Encumbrances                                      |           |      |
| This Year  | 0.00      |      |
| Less Last Year   | 0.00      | (4b) |
|  | 0.00      | (4)  |
| Ending Fund Balance (1 + 2 - 3 + 4)  | 88,460.41 | (5)  |

# Trustees' Financial Summary

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**55 Wibaux County**

**0964 Wibaux K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 85 - Private Purpose Trust (spend principal & interest)

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |   |                  | Fund Code 85    |
|--|---|------------------|-----------------|
| PRC  | Revenue   | 2015 Value       | 2016 Value      |
|  | 1510 Interest Earnings                            | 18.42            | 0.00            |
|  | 1920 Contributions/Donations from Private Sources | 1,000.00         | 0.00            |
|  | 9710 Residual Equity Transfers In                 | 26,099.18        | 0.00            |
| <b>201</b>   | <b>Alumni Scholarship</b>                         |                  |                 |
|  | 1510 Interest Earnings                            | 0.00             | 55.17           |
| <b>202</b>   | <b>Gentry Scholarship</b>                         |                  |                 |
|  | 1510 Interest Earnings                            | 0.00             | 3.29            |
| <b>203</b>   | <b>Pheasants Scholarship</b>                      |                  |                 |
|  | 1510 Interest Earnings                            | 0.00             | 1.90            |
|  | 1920 Contributions/Donations from Private Sources | 0.00             | 1,000.00        |
| <b>204</b>   | <b>Knudson Scholarship</b>                        |                  |                 |
|  | 1510 Interest Earnings                            | 0.00             | 0.03            |
| <b>205</b>   | <b>Dual Credit Scholarship</b>                    |                  |                 |
|  | 1510 Interest Earnings                            | 0.00             | 1.17            |
| <b>208</b>   | <b>Nick Maus Scholarship</b>                      |                  |                 |
|  | 1510 Interest Earnings                            | 0.00             | 6.73            |
|  | 1920 Contributions/Donations from Private Sources | 0.00             | 500.00          |
| <b>210</b>   | <b>Norris Condo Scholarship</b>                   |                  |                 |
|  | 1510 Interest Earnings                            | 0.00             | 0.16            |
| <b>211</b>   | <b>Supporters of 4-H Scholarship</b>              |                  |                 |
|  | 1510 Interest Earnings                            | 0.00             | 3.41            |
|  | 1920 Contributions/Donations from Private Sources | 0.00             | 2,400.00        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   | <b>27,117.60</b> | <b>3,971.86</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |                    |                             |                          |            | Fund Code 85 |  |
|---|--------------------|-----------------------------|--------------------------|------------|--------------|--|
| PRC   | Program            | Function                    | Object                   | 2015 Value | 2016 Value   |  |
|   | 8XX                | Community Services Programs |                          |            |              |  |
|   |                    | 33XX                        | Community Services       |            |              |  |
|   |                    |                             | 870 Student Scholarships | 4,571.97   | 0.00         |  |
| 201   | Alumni Scholarship |                             |                          |            |              |  |
|   | 8XX                | Community Services Programs |                          |            |              |  |
|   |                    | 33XX                        | Community Services       |            |              |  |
|   |                    |                             | 870 Student Scholarships | 0.00       | 500.00       |  |
| 202   | Gentry Scholarship |                             |                          |            |              |  |
|   | 8XX                | Community Services Programs |                          |            |              |  |
|   |                    | 33XX                        | Community Services       |            |              |  |
|   |                    |                             | 870 Student Scholarships | 0.00       | 500.00       |  |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:       |   |          |                          |  | Fund Code 85 |            |
|---|---|----------|--------------------------|--|--------------|------------|
| PRC   | Program   | Function | Object                   |  | 2015 Value   | 2016 Value |
| 203   | Pheasants Scholarship                                 |          |                          |  |              |            |
|   | 8XX Community Services Programs                       |          |                          |  |              |            |
|   | 33XX Community Services                               |          |                          |  |              |            |
|   |   |          | 870 Student Scholarships |  | 0.00         | 500.00     |
| 205   | Dual Credit Scholarship                               |          |                          |  |              |            |
|   | 1XX Regular Education Programs - Elementary/Secondary |          |                          |  |              |            |
|   | 21XX Support Services - Students                      |          |                          |  |              |            |
|   |   |          | 8XX Other Expenditures   |  | 0.00         | 120.00     |
| 208   | Nick Maus Scholarship                                 |          |                          |  |              |            |
|   | 8XX Community Services Programs                       |          |                          |  |              |            |
|   | 33XX Community Services                               |          |                          |  |              |            |
|   |   |          | 870 Student Scholarships |  | 0.00         | 750.00     |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |   |          |                          |  | 4,571.97     | 2,370.00   |

| Schedule Of Changes Worksheet  |           |      |                |           | Fund Code 85 |     |
|--|-----------|------|----------------|-----------|--------------|-----|
| Beginning Fund Balance   |           |      |                |           | 22,545.63    | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |      |                |           | 3,971.86     | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |      |                |           | 2,370.00     | (3) |
| Increase/Decrease of Reserve for Inventories                                       |           |      |                |           |              |     |
|  | This Year | 0.00 | Less Last Year | 0.00 (4a) | 0.00         |     |
| Increase/Decrease of Reserve for Encumbrances                                      |           |      |                |           |              |     |
|  | This Year | 0.00 | Less Last Year | 0.00 (4b) | 0.00         |     |
|  |           |      |                |           | 0.00         | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |      |                |           | 24,147.49    | (5) |

# Trustees' Financial Summary

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## Detail Expenditure

| <b>Fund</b> | <b>Account</b> | <b>Description</b>  | <b>2015 Value</b> | <b>2016 Value</b> |
|-------------|----------------|---|-------------------|-------------------|
| XX          | 210 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 260 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 280 1XXX 112   | Certified Teacher Staff Salaries                            | 80,219.21         | 83,598.90         |
| XX          | 39X 1XXX 112   | Certified Teacher Staff Salaries                            | 103,983.99        | 66,726.70         |
| XX          | 427 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 432 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 451 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 452 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 456 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 457 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 458 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | XXX 1XXX 112   | Certified Teacher Staff Salaries                            | 808,584.23        | 825,280.47        |
| XX          | XXX 1XXX 640   | Textbooks and Other Printed Materials - No On-line Services | 40,961.32         | 10,284.90         |
| XX          | XXX 1XXX 650   | Periodicals - Not On-Line Subscriptions                     | 1,491.20          | 1,028.29          |
| XX          | XXX 26XX 41X   | Energy Utility Services                                     | 0.00              | 46,252.26         |
| XX          | XXX 4XXX 710   | Land  | 0.00              | 0.00              |
| XX          | XXX 4XXX 715   | Land Improvements   | 0.00              | 0.00              |
| XX          | XXX 4XXX 720   | Purchase of Existing Buildings                              | 0.00              | 0.00              |
| XX          | XXX 4XXX 725   | Major Construction Services                                 | 0.00              | 0.00              |
| XX          | XXX 4XXX 73X   | Major Equipment-New   | 0.00              | 0.00              |
| XX          | XXX 4XXX 74X   | Major Equipment-Replacement                                 | 19,456.00         | 0.00              |
| XX          | XXX XXXX 561   | Tuition to Other School Districts Within the State          | 0.00              | 0.00              |
| XX          | XXX XXXX 562   | Tuition to Other School Districts Outside the State         | 0.00              | 0.00              |
| XX          | XXX XXXX 563   | Educational Fees to Detention Facilities                    | 0.00              | 0.00              |



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

|   |           |
|---|-----------|
| a. Instructional Block Grant Entitlement    | 26,157.60 |
| b. Related Services Block Grant Entitlement | 0.00      |
| c. Total Entitlements Subject to Reversion  | 26,157.60 |

### Prorated Cooperative Cost Payments:

|   |            |
|---|------------|
| d. Related Services Block Grant Entitlement (paid to coop)  | 8,719.20   |
| e. Minimum Special Education Expenditures to Avoid Reversion<br>[(c) * (1.33)] + [(d) * (0.33)]                                   | 37,666.95  |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet)  | 140,991.67 |
| g. Special Education Reversion Amount<br>If f = 0 then c = reversion ELSE<br>If (e - f) is > 0, then [(e - f) * 0.75] = reversion | 0.00       |

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

FY2015-16

Submit ID: 0964-11943257

**\*\* Recalculated \*\***

55 Wibaux County

0964 Wibaux K-12 Schools

## Special Education Reversion

| Program       | Function | Object | Fund 01    | Fund 13 | Fund 24 | Fund 25 | Fund 26 |
|---------------|----------|--------|------------|---------|---------|---------|---------|
| 280           | 1XXX     | 1XX    | 109,150.91 | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 2XX    | 26,070.08  | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 3XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 4XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 5XX    | 622.02     | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 6XX    | 1,156.11   | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 7XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 1XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 2XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 3XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 4XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 5XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 6XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 7XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 1XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 2XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 3XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 4XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 5XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 6XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 7XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 1XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 2XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 3XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 4XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 5XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 6XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 7XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 1XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 2XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 3XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 4XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 5XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 6XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 7XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 62XX     | 920    | 3,992.55   | 0.00    | 0.00    | 0.00    | 0.00    |
| <b>Totals</b> |          |        | 140,991.67 | 0.00    | 0.00    | 0.00    | 0.00    |

140,991.67

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0964-11943257

**\*\* Recalculated \*\***

**55 Wibaux County**

**0964 Wibaux K-12 Schools**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

| <b>Governmental</b>   | <b>Beginning<br/>Balance</b> | <b>Adjust-<br/>ments</b> | <b>Additions</b> | <b>Removals</b> | <b>Ending<br/>Balance</b> |
|---|------------------------------|--------------------------|------------------|-----------------|---------------------------|
| Land  | 343,245.00                   | 0.00                     | 0.00             | 0.00            | 343,245.00                |
| Buildings   | 2,574,526.06                 | 0.00                     | 0.00             | 0.00            | 2,574,526.06              |
| Machinery and Equipment   | 979,311.80                   | 0.00                     | 0.00             | 7,590.00        | 971,721.80                |
| Totals at Historical Cost   | 3,897,082.86                 | 0.00                     | 0.00             | 7,590.00        | 3,889,492.86              |
| <b>Depreciation</b>   |                              |                          |                  |                 |                           |
| Building Accum  | 1,803,822.26                 | 0.00                     | 52,714.59        | 0.00            | 1,856,536.85              |
| Machinery and Equipment Accum   | 528,455.61                   | 0.00                     | 78,597.97        | 7,337.00        | 599,716.58                |
| Total Accumulated Depreciation  | 2,332,277.87                 | 0.00                     | 131,312.56       | 7,337.00        | 2,456,253.43              |
| Governmental Activities, Capital Assets, Net<br>of Accumulated Depreciation | 1,564,804.99                 | 0.00                     | -131,312.56      | 253.00          | 1,433,239.43              |

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

| <b>Depreciation by Function for FY2016</b> | <b>Governmental<br/>Activities</b> | <b>Business-Type<br/>Activities</b> | <b>Adjustments</b> |
|--|------------------------------------|-------------------------------------|--------------------|
| Instruction (1XXX)                         | 6,438.27                           | 0.00                                | 0.00               |
| General Administration (23XX)              | 1,123.35                           | 0.00                                | 0.00               |
| School Administration (24XX)               | 2,199.75                           | 0.00                                | 0.00               |
| Financial Administration (25XX)            | 3,429.90                           | 0.00                                | 0.00               |
| Operations and Maintenance (26XX)          | 15,944.95                          | 0.00                                | 0.00               |
| Transportation (27XX)                      | 43,224.10                          | 0.00                                | 0.00               |
| Food Service (31XX)                        | 281.80                             | 0.00                                | 0.00               |
| Extracurricular (34XX, 35XX)               | 1,073.25                           | 0.00                                | 0.00               |
| Unallocated                                | 57,597.19                          | 0.00                                | 0.00               |
| <br>Total Depreciation for FY2016          | <br>131,312.56                     | <br>0.00                            | <br>0.00           |

\*\*\* Has comment.

# Trustees' Financial Summary

FY2015-16

Submit ID: 0964-11943257

**\*\* Recalculated \*\***

55 Wibaux County

0964 Wibaux K-12 Schools

## Schedule of Changes in Long-Term Liabilities

|                                  | (a)<br>Beginning<br>Balance<br>7/1/2015 | (b)<br>New Debt<br>& Other<br>Additions | (c)<br>Principal<br>Payments | (d)<br>Refunding<br>& Other<br>Reduction | (e)<br>Ending<br>Balance<br>(6/30/2016)<br>[a+b-c-d] | (f)<br>Current<br>Portion<br>Due<br>FY2017 | (g)<br>Long-Term<br>Portion<br>Due<br>FY2018 |
|----------------------------------|---|---|------------------------------|--|--|--|--|
| <b>Governmental Activities *</b> |   |   |                              |  |  |  |  |
| Compensated Absences             | 138,531.79                              | 20,846.19                               | 0.00                         | 0.00                                     | 159,377.98   | 0.00                                       | 159,377.98                                   |
| Total Governmental Activity      |   |   |                              |  |  |  |  |
| Non-bond Long-Term Liabilities   | 138,531.79                              | 20,846.19                               | 0.00                         | 0.00                                     | 159,377.98   | 0.00                                       | 159,377.98                                   |

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0964-11943257

**\*\* Recalculated \*\***

**55 Wibaux County**

**0964 Wibaux K-12 Schools**

## Net Pension Liability FY2016

|                     | <u>Beginning<br/>Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> |
|---------------------|------------------------------|------------------|-------------------|-----------------------|
| <b>Governmental</b> |                              |                  |                   |                       |
| Net Pension - PERS  | 0.00                         | 278,209.76       | 0.00              | 278,209.76            |
| Net Pension - TRS   | 0.00                         | 1,715,215.00     | 0.00              | 1,715,215.00          |